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ACCOUNTS AND PAPERS:

FORTY-FOUR VOLUMES.

—(9.)—

ESTIMATES (CIVIL SERVICES AND REVENUE
DEPARTMENTS)—*continued.*

Session

8 February — 15 August 1876.

VOL. L.

1876.



ACCOUNTS AND PAPERS:

1876.

FORTY-FOUR VOLUMES:—CONTENTS OF THE NINTH VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N° at the foot of each Paper; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for the House of Commons.

ESTIMATES (CIVIL SERVICES AND REVENUE DEPARTMENTS)— *continued.*

Appropriation Accounts, 1874-75:

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CIVIL SERVICES AND REVENUE DEPARTMENTS.

APPROPRIATION ACCOUNTS,
1874-75.

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., and the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), for the Year ended 31st March 1875; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 29 & 30 Vict. c. 39, s. 22.)

*Ordered, by The House of Commons, to be Printed,
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CIVIL SERVICE ACCOUNTS,
1874-75.

C L A S S I.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION
ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE
ESTIMATES, CLASS I., for the Year ended the 31st of March 1875 ;
prepared and submitted for the Information of the House of Commons,
in pursuance of the 22nd and 32nd Sections of the Act 29 & 30
Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Palaces, &c. in the Personal Occupation of Her Majesty - - - - -	14,000 - -	13,789 16 9	210 3 3		—	
B.—Palaces, &c. partly in the Occupation of Her Majesty - - - - -	2,000 - -	2,034 16 7	- - -		34 16 7	
C.—Palaces, &c. not in the Occupation of Her Majesty - - - - -	18,630 - -	18,831 10 1	- - -		201 10 1	
£.	34,630 - -	34,656 3 5	210 3 3		236 6 8	
Deduct Surplus - - - - -					210 3 3	
Net Deficit to be voted - - - £.					26 3 5	

Estimated Amount of Extra Receipts payable to the Exchequer arising from "Royal Palaces," "Public Buildings," and "Furniture" - - - - - £. s. d.
7,500 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - 1,584 13 10

The Amounts realised are shown separately on the Account of each Vote.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual difference between Grant and Expenditure.
B.—Casual difference between Grant and Expenditure.
C.—Casual difference between Grant and Expenditure.

A Grant has been taken for 1,665 *l.* 16 *s.* 2 *d.*, the Deficit shown on the Account of the Vote for "Royal Palaces," for the year ended the 31st of March 1874.

H. M. Office of Works, &c., }
29 November 1875. }

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-heads B., "Palaces, Excesses, &c., partly in the Occupation of Her Majesty," and C., "Palaces, &c., not in the Occupation of Her Majesty."

2. Under Sub-head A., "Palaces, &c., in the Personal Occupation of Her Majesty," is included a sum of 2*l.* 10*s.* 4*d.*, paid by the Office of Works on account of the Lord Chamberlain's Department. This payment does not appear to be a proper charge upon this Vote. Omitting this sum, the Saving upon the Sub-head will be 212*l.* 13*s.* 7*d.*, not 210*l.* 3*s.* 3*d.* Inadmissible Charge.

3. For the reasons stated in the preceding paragraph, the Net Deficit will be reduced Amended Deficit. from 26*l.* 3*s.* 5*d.*, as shown by the Account, to 23*l.* 13*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	34,630	-	-
Expenditure - - - - -	34,653	13	1
Net Deficit - - - - -	£.	23	13 1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of Establishment - -	7,815 - -	7,712 17 6	102 2 6	—
B.—Travelling - - - - -	158 - -	108 1 -	49 19 -	—
C.—Clothing - - - - -	1,003 - -	1,025 9 -	- - -	22 9 -
D.—Police - - - - -	20,238 - -	18,669 18 7	1,568 1 5	—
E.—Works - - - - -	2,765 - -	3,092 - 11	- - -	327 - 11
F.—Maintenance - - - - -	71,195 - -	71,713 3 1	- - -	518 3 1
G.—Furniture - - - - -	307 - -	157 19 5	149 - 7	—
H.—Rents - - - - -	585 - -	585 3 -	- - -	- 3 -
I.—Rates - - - - -	1,880 - -	1,771 10 10	108 9 2	—
K.—Contingencies and Incidental Expenses - -	320 - -	325 8 11	- - -	5 8 11
	£. 106,266 - -	105,161 12 3	1,977 12 8	873 4 11
Deduct Deficit - - - - -			873 4 11	
Net Surplus to be surrendered - - - £.			1,104 7 9	
			£. s. d.	
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -			2,900 - -	
Amount of Extra Receipts, including Venison Fees, realised in the Year 1874-75, and paid over to the Exchequer - - - - -			4,729 1 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision is made in this Grant for sick and disabled, and for gratuities in aid of funeral expenses in respect of Busby Park and Kew Gardens the expenditure thereon is necessarily uncertain.

B.—Owing to the continued illness of a Superintendent, the expenditure in respect of some of the Parks was considerably less than was anticipated.

C.—When the Estimate was framed it was proposed to transfer the charge of Battersea Park to the Metropolitan Police, and to abolish the Park Constables. No provision was therefore made for "Clothing" in respect of that park; the proposed change, however, was subsequently abandoned.

D.—1. Extra provision to the extent of 1,209 *l.* was made in this Grant for the services of Police Officers in lieu of Park Constables in Battersea Park; the proposed change, however, was subsequently abandoned. 2. The Grant also contains provision for sick and disabled constables, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.

E.—1. The cost of levelling and planting ground annexed to Victoria Park (300 *l.*), which was inadvertently omitted from the Estimate, was charged to this Grant. 2. The cost of certain alterations in the Gardens of Kensington Palace, for which no provision was made, was also charged to this Grant. 3. Some of the Works, for which provision was made, cost less than was anticipated.

F.—1. The cost of clearing the weeds from the Serpentine (500 *l.*), for which no provision was made, was charged to this Grant. 2. The cost of restoring Clarence House Gardens (134 *l.*), for which no provision was made, was also charged to this Grant. 3. Several of the services for which provision was made did not cost so much as was anticipated.

G.—Some of the bills for furniture supplied to the Royal Gardens, Kew, were not received in sufficient time to admit of their being paid within the financial year.

H.—Votes of Parliament are not taken for fractions of a pound.

I.—Approximate Estimate. The Expenditure for Rates being dependent upon the rate in the £. of the Rates levied is liable to variation.

K.—From the nature of this Grant the Expenditure is necessarily uncertain.

A Grant has been taken for 3,423 *l.* 11 *s.* 9 *d.*, the Deficit shown on the Account of the Vote for "Royal Parks and Pleasure Gardens," for the year ended 31st March 1874.

Her Majesty's Office of Works, &c.,
29 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-head C., "Clothing"; E., "Works"; F., "Maintenance"; H., "Rents"; and K., "Contingencies and Incidental Expenses." Excesses.

2. Under Sub-head F., "Maintenance," is included a payment of 50 *l.* as a contribution towards the erection of the new Church of St. Paul's, at Kingston Hill. It appears to me that this Expenditure, being of an exceptional character, should have been provided for in the Estimates, and shown in the Account under a special Sub-head. Exceptional Payment.

3. The Net Surplus is, as shown by the Account, 1,104 *l.* 7 *s.* 9 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	106,266	-	-
Expenditure - - - - -	105,161	12	3
Net Surplus - - -	£. 1,104	7	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs of Public Buildings and Offices - - - - -	41,729 - -	42,258 12 -	- - -	-	529 12 -	-
B.—Rents of Premises hired for Public Purposes - - - - -	38,806 - -	38,691 11 1	114 8 11	-	-	-
C.—Payments to Caretakers, &c. - - - - -	1,946 - -	1,894 3 7	51 16 5	-	-	-
D.—Rates, Taxes, and Insurance - - - - -	11,577 - -	11,119 12 7	457 7 5	-	-	-
E.—Fuel and Light, &c. - - - - -	29,385 - -	27,601 - 4	1,783 19 8	-	-	-
F.—Supply of Water - - - - -	3,832 - -	5,396 10 4	- - -	-	1,564 10 4	4
G.—Westminster Bridge - - - - -	2,136 - -	2,193 8 4	- - -	-	57 8 4	4
H.—Menai and Conway Bridges - - - - -	460 - -	415 12 3	44 7 9	-	-	-
I.—Government Buildings, Isle of Man - - - - -	235 - -	346 16 8	- - -	-	111 16 8	8
K.—Maintenance, &c. of Carisbrooke Castle, Isle of Wight - - - - -	128 - -	127 3 5	- 16 7	-	-	-
L.—Broadmoor Criminal Lunatic Asylum - - - - -	5,105 - -	5,212 18 -	- - -	-	107 18 -	-
M.—Probate Court and Registries - - - - -	6,340 - -	9,604 12 3	- - -	-	3,264 12 3	3
N.—Ordnance Survey Buildings - - - - -	8,688 - -	7,624 15 6	1,063 4 6	-	-	-
O.—Incidental Expenses - - - - -	400 - -	740 15 10	- - -	-	340 15 10	10
£.	150,767 - -	153,227 12 2	3,516 1 3	-	5,976 13 5	5
Deduct Surplus - - - - -					3,516 1 3	3
Net Deficit to be voted - - - - -					£.	2,460 12 2

Estimated Amount of Extra Receipts payable to the Exchequer - - - See Note on "Royal Palaces."

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - £. 5,220 4 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Considerable unforeseen Expenditure was incurred in adapting the Courts at Lincoln's Inn to form an Appellate Court.

B.—Casual difference between Estimate and Expenditure.

C.—Casual difference between Estimate and Expenditure.

D.—Casual difference between Estimate and Expenditure.

E.—During the year the price of coal was considerably reduced.

F.—The special work in deepening, &c., the wells proved much more costly than had been anticipated.

G.—This excess arises from an increase in the charges for Police and Gas.

H.—Casual difference between Estimate and Expenditure.

I.—Certain urgent repairs were required to be performed for which no provision had been made.

K.—Casual difference between Estimate and Expenditure.

L.—The repairs consequent on damages by patients were more extensive than had been anticipated.

M.—The

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 3.—PUBLIC BUILDINGS—*continued.*

M.—The removal of the Principal Registry to Somerset House could not be carried out so early as anticipated; the entire cost of the service, which was provided for in the Votes for 1873–74, fell, therefore, on the Vote for 1874–75.

N.—The Expenditure on the new building at Southampton was less than had been anticipated.

O.—Insufficient provision was made for expenses attending the taking and giving up premises. Those expenses during the year were exceptionally large.

The Surplus of 3,131 *l.* 11*s.* 10*d.*, shown on the Account of the Vote for “Public Buildings,” for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c.,
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-Heads A., “Works Excesses and Repairs of Public Buildings and Offices;” F., “Supply of Water;” G., “Westminster Bridge;” I., “Government Buildings, Isle of Man;” L., “Broadmoor Criminal Lunatic Asylum;” M., “Probate Court and Registries;” and O., “Incidental Expenses.”

2. With regard to Sub-Head I., “Government Buildings, Isle of Man,” I would Sub-head I. suggest that as the Expenditure is repaid annually out of Insular Revenues, a Note to that effect should in future be appended to the Estimate, as is done under Class IV., Vote No. 1.

3. The Net Deficit is, as shown by the Account, 2,460 *l.* 12*s.* 2*d.*, for which a Vote will Net Deficit. be required.

	£.	s.	d.
Grant - - - - -	150,767	-	-
Expenditure - - - - -	153,227	12	2
Net Deficit - - -	£. 2,460	12	2

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FURNITURE of PUBLIC OFFICES, in the Year ended 31st March 1875, showing a Deficit upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Furniture of Public Offices - - - - -	16,458 - -	16,464 17 1	- - -	6 17 1
Deficit to be voted - - -			£.	6 17 1

Estimated Amount of Extra Receipts payable to the Exchequer - - See Note on "Royal Palaces."

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - £.1 2 6

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Expenditure and Grant.

The Surplus of 3,345 l. 13 s. 5 d., shown on the Account of the Vote for "Furniture of Public Offices," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., }
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 14,458 *l.*; a Supplementary Estimate was taken for an additional sum of 2,000 *l.*

2. The Deficit is, as shown by the Account, 6 *l.* 17 *s.* 1 *d.*, for which a Vote will be required.

	£.	s.	d.
Grant - - - - -	16,458	-	-
Expenditure - - - - -	16,464	17	1
Deficit - - -	£.	6	17 1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 5.

HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES of PARLIAMENT, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Buildings - - - -	9,059 - -	8,978 11 9	80 3 3	—
B.—Warming, Ventilating, and Lighting - -	12,717 - -	12,889 12 6	327 7 6	—
C.—Police - - - - -	1,860 - -	2,350 4 11	- - -	490 4 11
D.—Supply and Repair of Furniture, &c. - -	3,950 - -	4,261 1 10	- - -	311 1 10
E.—Incidental Expenses - - - - -	1,109 - -	1,087 12 5	21 7 7	—
	£. 28,695 - -	29,067 3 5	429 3 4	801 6 9
Deduct Surplus - - - - -				429 3 4
Net Deficit to be voted - - - £.				372 3 5

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d. 250 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - -	102 12 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.

B.—Casual difference between Estimate and Expenditure.

C.—The Estimate submitted by the Board to the Treasury for this Service was 2,360 *l.*, and their Lordships subsequently sanctioned the necessary Expenditure. The annual charge under this head varies but slightly, and cannot be reduced.

D.—Unforeseen Expenditure occurred in the supply of furniture for the residence of the Speaker, and in the supply of new string carpet for the House of Commons.

E. - Casual difference between Estimate and Expenditure.

The Surplus of 244 *l.* 14 *s.* 5 *d.*, shown on the Account of the Vote for "Houses of Parliament," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c.,
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 5.

HOUSES OF PARLIAMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimates under Sub-heads C., "Police," and D., "Supply and Repair of Furniture, &c."

2. The Net Deficit is, as shown by the Account, 372 *l.* 3 *s.* 5 *d.*

	£.	s.	d.
Grant - - - - -	28,695	-	-
Expenditure - - - - -	29,067	3	5
Net Deficit - - -	£. 372	3	5

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW HOME AND COLONIAL OFFICES, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
New Home and Colonial Offices - - - -	41,730 - -	20,269 17 3	21,460 2 9		—	
Surplus to be surrendered - - - £.			21,460 2 9			

Estimated Amount of Extra Receipts payable to the Exchequer - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Saving arose from the suspension of certain works for the erection of Towers, &c., and from the state of the buildings not allowing of the progress anticipated in furnishing.

The Surplus of 1,880 *l.* 2 *s.* 3 *d.*, shown on the Account of the Vote for "New Home and Colonial Offices," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., }
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 21,460 *l.* 2 *s.* 9 *d.*

	£.	s.	d.
Grant - - - - -	41,730	-	-
Expenditure - - - - -	20,269	17	3
Surplus - - - - -	£. 21,460	2	9

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works - - - - -	8,709 - -	2,726 6 10	5,982 13 2	—
B.—Maintenance of Court Houses - - - - -	5,707 - -	4,315 17 -	1,391 3 -	—
	£. 14,416 - -	7,042 3 10		—
Surplus to be surrendered - - - £.			7,373 16 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	12 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - - - -	14 19 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Accounts for Aberdeen were not rendered during the year, and the works at other Courts were not proceeded with so rapidly as had been anticipated.
- B.—The Variation arises principally from the irregularity with which the Accounts are rendered by the Clerks of Supply.

The causes which lead to the variations between the Estimates and the Expenditure for this service have been referred to in the explanations on previous Accounts.

The Surplus of 5,050 *l.* 1 *s.* 5 *d.*, shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1874, has been surrendered.

Office of Works, &c., }
29 November 1875. }

A. B. Mitford,
Accounting Officer. .

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 7,373 *l.* 16 *s.* 2 *d.*

	£. s. d.
Grant - - - - -	14,416 - -
Expenditure - - - - -	7,042 3 10
Surplus - - - - -	£. 7,373 16 2

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 8.

NATIONAL GALLERY ENLARGEMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATIONAL GALLERY ENLARGEMENT, in the Year ended 31st March 1875, showing a Deficit upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
National Gallery Enlargement Works - - -	30,000 - -	31,864 5 4	- - -	1,864 5 4
Deficit to be voted - - -			£.	1,864 5 4

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer -	Nil.
	458 11 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

An increased Expenditure for erection of the Building was sanctioned by the Treasury, but provision to meet this Expenditure was inadvertently omitted to be made in the Estimates.

The Surplus of 20,179 l. 2 s., shown on the Account of the Vote for "National Gallery Enlargement," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c.,
25 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arler.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 8.

NATIONAL GALLERY ENLARGEMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure beyond the Estimate for the reason stated on the Account, causing a Deficit, for which a Vote will be required.

2. The Deficit is, as shown by the Account, 1,864 *l* 5*s*. 4*d*.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	30,000	-	-
Expenditure	-	-	-	-	-	-	-	-	31,864	5	4
									<u>Deficit</u>	<u>-</u>	<u>-</u>
									£. 1,864	5	4

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 9.

INDUSTRIAL MUSEUM, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INDUSTRIAL MUSEUM, EDINBURGH, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Industrial Museum, Edinburgh - - - -	5,000 - -	713 2 4	4,286 17 8	-
Surplus to be surrendered - - - £.			4,286 17 8	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - £. s. d. Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - 81 13 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The proposed new Western Section was not proceeded with, as the tenders obtained for the work were greatly in excess of the original Estimate.

The Surplus of 1,213*l.* 4*s.* 4*d.*, shown on the Account of the Vote for "Industrial Museum, Edinburgh," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., }
22 November 1875. } *A. B. Mitford,*
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *Wm. Dunbar,*
H. B. Arber. Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 4,286*l.* 17*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	5,000	-	-
Expenditure - - - - -	713	2	4
Surplus - - - £.	4,286	17	8

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 10.

BURLINGTON HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BURLINGTON HOUSE, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
			£. s. d.	£. s. d.	£. s. d.	£. s. d.
Burlington House - - - - -	11,134 - -	9,284 10 9	1,849 9 3		—	
Surplus to be surrendered - - - - £.			1,849 9 3			

Estimated Amount of Extra Receipts payable to the Exchequer - - - - Nil.
Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Accounts for certain services which it was anticipated would come in course of payment during the year, were not certified, and rendered by the Architect in time for the payments to be charged against the Vote for the year.

The Surplus of 2,498 *l.* 16 *s.* 4 *d.*, shown on the Account of the Vote for "Burlington House," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., } *A. B. Mitford,*
25 November 1875. } Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *H. B. Arber.* *Wm. Dunbar,*
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,849 *l.* 9 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - -	11,134	-	-
Expenditure - - - - -	9,284	10	9
Surplus - - - - £.	1,849	9	3

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 11.

POST OFFICE AND INLAND REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POST OFFICE and INLAND REVENUE BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
POST OFFICE:						
A.—New Works and Alterations - - - -	90,000 - -	37,453 15 5	52,546 4 7		—	
B.—Maintenance and Repairs - - - -	27,000 - -	35,964 14 2	- - -		8,964 14 2	
C.—Furniture - - - - -	5,825 - -	5,350 5 4	474 14 8		—	
D.—Fuel, &c. - - - - -	3,932 - -	4,125 2 4	- - -		193 2 4	
E.—Fixing and Repairing Pillar Letter Boxes - -	2,240 - -	2,258 14 9	- - -		18 14 9	
F.—Supply and Repair of Apparatus for the Exchange of Mail Bags by Railways - - - - -	3,000 - -	4,602 4 4	- - -		1,602 4 4	
INLAND REVENUE:						
G.—Maintenance and Repairs - - - - -	1,755 - -	2,244 3 5	- - -		489 3 5	
H.—Furniture - - - - -	868 - -	529 11 1	338 8 11		—	
I.—Rents - - - - -	26 - -	25 6 -	- 14 -		—	
K.—Fuel - - - - -	1,821 - -	1,493 2 -	327 18 -		—	
POST OFFICE TELEGRAPHS:						
L.—New Works and Alterations - - - - -	8,000 - -	7,968 10 1	31 9 11		—	
M.—Ordinary Maintenance and Repairs - - -	7,000 - -	22,496 3 9	- - -		15,496 3 9	
£.	151,467 - -	124,511 12 8	53,719 10 1		26,764 2 9	
Deduct Deficit - - - - -			26,764 2 9			
Net Surplus to be surrendered - - - £.			26,955 7 4			
					£. s. d.	
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -					750 - -	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - -					112 - 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The great saving on this Sub-head arose from the unusually large number of cases, in which, owing to difficulties in obtaining sites, delay in completing the legal portion of the business in connection with the acquisition of sites, and other unforeseen causes, the erection of new offices was not commenced, or the alteration and extension of existing offices was not undertaken. In no less than nineteen (19) cities and towns in England and Scotland this was the case, the sums provided for the works in those places being rather more than equal to the amount of the saving on this Sub-head.

B.—The sum originally proposed for the service proved inadequate to meet the cost of the necessary maintenance and repairs of the Post Office Buildings, including certain additional offices, principally in the London District.

C.—The saving on this Sub-head arose principally from the fact that less furniture than was anticipated was required both in the English and Scotch offices.

D.—Casual difference between Estimate and Expenditure.

E.—Casual difference between Estimate and Expenditure.

F.—The cause of the excess was the unforeseen extension of the apparatus to the different lines of railway, the service having been rendered necessary by the increase of postal business.

G.—Certain unforeseen works of renewal and reparation to the drains, floors, &c., of the Inland Revenue Offices in Edinburgh became necessary.

H.—The demands were less than were anticipated, and the saving arose to some extent from the Inland Revenue Department not having taken possession of the rooms in the Wolverhampton Post Office, as was intended. A further saving was also effected by the adaptation to official purposes of existing articles, instead of providing new.

I.—Casual

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 11.—POST OFFICE AND INLAND REVENUE BUILDINGS—*continued.*

I.—Casual difference between Estimate and Expenditure.

K.—The saving on this Sub-head arose from the great reduction in the price of coal, which was not anticipated at the time of the preparation of the Estimates.

L.—Casual difference between Estimate and Expenditure.

M.—In furnishing the amount for the Supplementary Estimate for “Post Office and Inland Revenue Buildings,” for the year 1874–5, the fact was overlooked that the payments by this department in previous years, on account of Telegraph Services, included not only the maintenance and repair of Telegraph Buildings, but also the cost of the repairs of furniture, and of the supply of fuel, oil, and other similar articles for the Telegraph Offices; this was explained to the Treasury by the Board’s letter of the 13th of August 1874, and their Lordships subsequently sanctioned, by Mr. Lingen’s letter of the 4th September 1874, the charging of any excess which might arise on account of such omission, to Sub-head A. of the same Vote, on which Sub-head it was believed that there would be an adequate saving.

The Surplus of 49,813 L. 0 s. 2 d., shown on the Account of the Vote for “Post Office and Inland Revenue Buildings,” for the year ended 31st March 1874, has been surrendered.

Her Majesty’s Office of Works, &c.,
25 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

VOTE 11.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an excess of Expenditure beyond the Estimate under “Post Offices;” Excesses, Sub-heads B., “Maintenance and Repairs;” D., “Fuel, &c.,” E., “Fixing and Repairing Pillar Letter Boxes;” F., “Supply and Repair of Apparatus for the Exchange of Mail Bags by Railways;” also under “Inland Revenue;” Sub-head G., “Maintenance and Repairs;” and under “Telegraphs;” Sub-head M., “Ordinary Maintenance and Repairs.”

2. I have to observe, with regard to the large excess on the last Sub-head referred to, that it appears to have arisen from an omission to provide in the Supplementary Estimate for the cost of furniture, fuel, oil, and other similar articles, for Telegraph Services. The omission has been supplied in the following year’s Estimates, by provision being taken for these services under special Sub-heads. Reason for Excess.

3. With reference to the paragraph under Clause 12 of my Report on the Appropriation Account of the Vote for the “Post Office Telegraph Service,” 1873–4, respecting an additional claim by the Board of Works for Expenditure on Telegraph Account in 1873–4, I have to remark that as no provision was made in the Post Office Telegraph Estimate for 1874–5; the amount has now, under the authority of the Lords Commissioners of Her Majesty’s Treasury, been charged to Sub-head L., “Telegraphs, New Works, and Alterations,” of this Vote for 1874–5.

4. The Net Surplus is, as shown by the Account, 26,955 l. 7 s. 4 d.

Net Surplus.

	£.	s.	d.
Grant - - - - -	151,467	-	-
Expenditure - - - - -	124,511	12	8
Net Surplus - - -	£. 26,955	7	4

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 12.

BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH MUSEUM BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs - - - - -	2,989 - -	2,986 5 11	2 14 1	—
B.—Rents - - - - -	270 - -	270 - -	—	—
C.—Rates and Taxes - - - - -	311 - -	286 12 6	24 7 6	—
D.—Supply of Water - - - - -	200 - -	252 4 8	- - -	52 4 8
E.—Fuel and Light - - - - -	1,775 - -	1,492 10 4	282 9 8	—
	£. 5,545 - -	5,287 13 5	309 11 3	52 4 8
Deduct Deficit - - - - -			52 4 8	
Net Surplus to be surrendered - - £.			257 6 7	
				£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				2 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - -				1 - 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual difference between Estimate and Expenditure.
- B.—No variation.
- C.—Casual difference between Estimate and Expenditure.
- D.—Correction of inaccurate meters.
- E.—Reduction in price of fuel and diminished consumption.

The Surplus of 388*l.* 12*s.* 5*d.*, shown on the Account of the Vote for “British Museum Buildings,” for the year ended 31st March 1874, has been surrendered.

Office of Works, &c., }
22 November 1875. }

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 12.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-Head D., "Supply of Water."

2. The Net Surplus is, as shown by the Account, 257*l.* 6*s.* 7*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,545	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,287	13	5.
Net Surplus										£.	257	6 7

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 13.

COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—New Works and Additions - - - -	17,705 - -	13,226 14 8	4,478 5 4			—		
B.—Alterations, Maintenance, and Repairs - -	5,198 - -	3,975 1 1	1,222 18 11			—		
C.—Rents - - - -	15,350 - -	15,107 18 6	242 1 6			—		
D.—Payments to Caretakers - - - -	6,250 - -	5,930 14 6	319 5 6			—		
E.—Furniture - - - -	1,000 - -	1,194 15 2	-			194 15 2		
F.—Fuel, Light, &c. - - - -	4,000 - -	3,589 12 2	410 7 10			—		
G.—Rates, Taxes, and Insurance - - - -	320 - -	418 3 -	-			98 3 -		
H.—Purchase of Site - - - -	34,600 - -	34,350 3 2	249 16 10			—		
	£. 84,423 - -	77,793 2 3	6,922 15 11			292 18 2		
Deduct Deficit - - - - -			292 18 2					
Net Surplus to be surrendered - - - £.			6,629 17 9					

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	500 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer -	869 19 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The cost of the premises at Manchester purchased for a new County Court was paid out of this Grant, but no Expenditure was incurred during the year in adapting the building to meet the requirements of the Court. The new building at Liverpool was not commenced during the year.
- B.—It was not found necessary to proceed with some of the works for which provision had been made, and the cost of the ordinary repairs proved less than had been expected.
- C.—Casual difference between Estimate and Expenditure.
- D.—Casual difference between Estimate and Expenditure.
- E.—In order to carry out alterations at Birmingham County Court it became necessary to purchase certain fittings and furniture which belonged to the lessors of the premises. This expenditure was unforeseen.
- F.—Casual difference between Estimate and Expenditure.
- G.—The expenditure was under-estimated.
- H.—Casual difference between Estimate and Expenditure.

A Grant has been taken for 498*l.* 15*s.* 2*d.*, the Deficit shown on the Account of the Vote for "County Courts Buildings," for the year ended 31st March 1874.

Her Majesty's Office of Works, &c.,
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 13.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimates, under Sub-heads E., “Fur- Excesses.
niture;” and G., “Rates, Taxes, and Insurance.”
2. Under Sub-head A., “New Works and Additions,” is included a sum of 13,000*l.*, Purchase of a Site.
the purchase-money of the Site and Buildings of Owen’s College, Manchester. Having
regard to the recommendation of the Public Accounts Committee, that Expenditure for
purchase of Sites should be shown under a separate Sub-head, it appears to me that this
amount should have been so provided for and charged.
3. Under Sub-head B., “Alterations, Maintenance, and Repairs,” is included a sum of Sum paid as Com-
13*l.*, paid under the authority of the Lords Commissioners of Her Majesty’s Treasury, to pensation.
Mr. T. T. Horton, “as compensation for injuries sustained in consequence of falling into
the opening of the coal cellar of the Birmingham County Court.” This Expenditure not
being of such a character as to fall clearly within the intention of the Vote, I have thought
it desirable to notice the fact.
4. The Net Surplus is, as shown by the Account, 6,629 *l.* 17 *s.* 9*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	84,423	-	-
Expenditure - - - - -	77,793	2	3
Net Surplus - - -	£. 6,629	17	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 14.

SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART DEPARTMENT BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings at South Kensington - -	4,121 - -	3,594 15 5	526 4 7	—
B.—Maintenance - - - - -	3,508 - -	3,532 12 11	- - -	24 12 11
C.—Rents - - - - -	1,270 - -	1,261 7 -	8 13 -	—
D.—Rates, &c. - - - - -	777 - -	736 14 3	40 5 9	—
E.—Incidental Expenses - - - - -	30 - -	21 5 9	8 14 3	—
Auxiliary Museum in the East of London - -	- - -	439 8 4	- - -	439 8 4
	£. 9,706 - -	9,586 3 8	583 17 7	464 1 3
Deduct Deficit - - - - -			464 1 3	
Net Surplus to be surrendered - - - £.			119 16 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	10 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - -	24 3 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Certain works which had been provided for were not completed during the year.
- B.—Casual difference between estimate and expenditure.
- C.—The sum provided slightly exceeded the annual charge.
- D.—Casual difference between estimate and expenditure.
- E.—Casual difference between estimate and expenditure.
- Omission in estimate to provide for certain extra works.

The Surplus of 5,171*l.* 12*s.* 1*d.*, shown on the Account of the Vote, "Science and Art Department Buildings," for the Year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 14.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-head B., Excess.
“Maintenance.”

2. A new Sub-head, “Auxiliary Museum in the East of London,” has been introduced New Sub-head.
into the Account, to which has been charged, under the authority of the Lords Commis-
sioners of Her Majesty’s Treasury, certain balances due on Contractors’ Accounts
of 1870-71 for works not provided for in the Estimates 1874-75. The original Estimate
for this work appears to have been 20,000*l.*, of which 19,893*l.* 5*s.* 6*d.* has been already
charged; this payment of 439*l.* 8*s.* 4*d.* has, therefore, caused an excess of Expenditure
over the original Estimate of 332*l.* 13*s.* 10*d.*

3. The Net Surplus is, as shown by the Account, 119*l.* 16*s.* 4*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	9,706	-	-
Expenditure - - - - -	9,586	3	8
Net Surplus - - -	£. 119	16	4

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 15.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff	7,002 — —	6,989 8 9	62 11 3	—
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers	16,900 — —	16,860 4 —	39 16 —	—
C.—Pay, &c. of Civil Assistants, Meresmen, and Labourers	98,368 — —	97,757 10 7	610 9 5	—
D.—Travelling Expenses	3,925 — —	3,925 11 11	—	— 11 11
E.—Fuel, Light, &c.	1,700 — —	1,743 6 8	—	43 6 8
F.—Stores	4,750 — —	4,875 14 7	—	125 14 7
G.—Contingencies	4,855 — —	4,396 3 —	458 17 —	—
	£. 137,500 — —	136,497 19 6	1,171 13 8	169 13 2
		Deduct Deficit — — — — —	169 13 2	
		Net Surplus to be surrendered — — £.	1,002 — 6	
			£. s. d.	
Estimated Amount of Extra Receipts payable to the Exchequer	— — — — —	— — — — —	18,000 — —	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer	— — — — —	— — — — —	19,218 19 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The variation is attributable to the fact of changes having taken place in the Staff, and that the appointments were filled up by officers junior in rank to those removed.
- B.—Casual difference between Estimate and Expenditure.
- C.—It was not found necessary to employ so large a number of labourers to assist the Surveyors as had been anticipated.
- D.—Casual difference between Estimate and Expenditure.
- E.—Casual difference between Estimate and Expenditure.
- F.—Casual difference between Estimate and Expenditure.
- G.—The cost of the carriage of Stores, and the Expenditure for Medical Bills, were less than was anticipated.

A Grant has been taken for 5,627 l. 4s. 6d., the Deficit shown on the Account of the Vote for "Surveys of the United Kingdom," for the Year ended 31st March 1874.

Her Majesty's Office of Works, &c.,
29 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 15.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Vote for this service was originally for 132,000 *l.*, a Supplementary Vote Original Grant. having been taken for 5,500 *l.*

2. There is an Expenditure in excess of the Estimate, under Sub-heads D., “ Travel- Excesses. ling Expenses ”; E., “ Fuel and Light ”; and F., “ Stores.”

3. The Net Surplus is, as shown by the Account, 1,002 *l.* 0 *s.* 6 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	137,500	-	-
Expenditure - - - - -	136,497	19	6
Net Surplus - - - - -	£. 1,002	-	6

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD of TRADE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Dover - - - - -	15,850 - -	15,473 4 5	376 15 7	—
B.—Holyhead - - - - -	5,703 - -	4,404 17 10	1,298 2 2	—
C.—Alderney - - - - -	- - -	58 - 6	- - -	58 - 6
D.—Works, Spurn Point - - - - -	300 - -	292 9 10	7 10 2	—
E.—St. Catherine's, Jersey - - - - -	100 - -	94 11 3	5 8 9	—
F.—Harwich - - - - -	450 - -	1,258 15 -	- - -	808 15 -
	£. 22,403 - -	21,581 18 10	1,687 16 8	806 15 6
Deduct Deficit - - - - -			866 15 6	
Net Surplus to be surrendered - - - £.			821 1 2	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			3,100 - -	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - -			4,257 11 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. Dover.—The Saving arises from the whole of the payments under the contract not being made in the year 1874-75.

B. Holyhead.—The Saving arises from the Cost of the maintenance and repair of the Breakwater being less in 1874-75 than was estimated.

C. Alderney.—In view of the transfer of the works to the War Office and Admiralty no provision was made for this service, but pending the transfer the expenditure was incurred under instructions from the Treasury in their letter of 20th March 1874.

D. and E.—Slightly over-estimated.

F. Harwich.—The deficiency arises partly from the transfer to this Sub-head of a sum advanced to the Harbour from Civil Contingencies in 1870, and partly from an under-estimate of the expenditure which would come in course of payment during the financial year. Treasury Letters of 14th March 1874 and 14th January 1875.

The Surplus of 9,084 l. 15 s. 4 d., shown on the Account of the Vote "Harbours, &c. under Board of Trade," for the year ended 31st March 1874, has been surrendered.

Board of Trade,
30 November 1875.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Expenditure in excess of the Estimate under Sub-head F, Excess.
 "Harwich," amounting to 808 *l.* 15 *s.*

2. It will be observed that, although no Vote was taken for Sub-head C., "Alderney," Charge to Sub-head C.
 a sum of 58 *l.* 0 *s.* 6 *d.* is charged for the service of Alderney Harbour.

It has been explained by the Board of Trade, that in March 1874, the transfer of this service to the Admiralty and War Department was in contemplation, and the Lords of the Treasury authorised the expenditure in the meantime to be charged upon the Vote for "Harbours, &c., under the Board of Trade."

The Act 37 & 38 Vict. c. 92, provides that the transfer should take place from the date to be fixed by an Order in Council.

The date fixed by the Order was the 20th October 1874, consequently the payments, amounting to 8 *l.* 9 *s.* 6 *d.*, are not properly chargeable against the Vote for "Harbours, &c. under the Board of Trade," but are a liability of the Admiralty, to be provided for out of the Votes for that Department.

A copy of a letter from the Board of Trade on the subject is annexed.

3. Deducting the sum of 8 *l.* 9 *s.* 6 *d.* from the expenditure under Sub-head C., the Amended Surplus.
 total charge on the Vote is 21,573 *l.* 9 *s.* 4 *d.*, and not 21,581 *l.* 18 *s.* 10 *d.*, and the Net Surplus to be surrendered will be 829 *l.* 10 *s.* 8 *d.*, and not 821 *l.* 1 *s.* 2 *d.*, as shown by the Account.

	£.	s.	d.
Grant - - - - -	22,403	-	-
Expenditure - - - - -	21,573	9	4
Net Surplus - - -	£.	829	10 8

LETTER referred to in the foregoing REPORT.

Board of Trade, Whitehall Gardens,
 14 December 1875.

Sir,

I AM directed by the Board of Trade to acknowledge the receipt of your letter, No. 2035 of the 9th instant, with reference to my reply to your Query, No. 13, on the account of Harbours, &c. (Class I., Vote 16), for the year 1874-75, in which you request me to furnish you with any further explanations which may appear to the Board of Trade to justify the charges in question on the Board of Trade Vote for Harbours, &c.

In reply I am to state, the Treasury having decided in 1873, that after the 31st March 1874, the cost of maintaining these lights should not be borne on the Votes, no provision was made in the Estimates for the year 1874-75 for their maintenance, either by the Board of Trade or by the Admiralty.

In March 1874, it being then under consideration whether Parliament should not be asked to sanction the maintenance of the Harbours and Lights by the Admiralty, the Treasury authorised the expense of this maintenance being met out of the Board of Trade Vote for Harbours, &c. up to 31st March 1875.

An Act of Parliament was passed in the Session of 1874, under which the Treasury obtained an Order in Council on 20th October, transferring the Harbours and Lights to the Admiralty.

I am to add, that of the sum of Fifty-eight pounds and six pence, charged with the Treasury sanction to the Board of Trade Vote for the year 1874-75, the amount that possibly might under the Order in Council have been recovered from the Admiralty, is Eight pounds nine shillings and sixpence.

£. 58 0 *s.* 6 *d.*

£. 8 9 *s.* 6 *d.*

I am, &c.

(signed) R. G. C. Hamilton.

The Comptroller and Auditor General,
 Somerset House.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 17.

PORTLAND HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PORTLAND HARBOUR, in the Year ended 31st March 1875, showing a Deficit upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Portland Harbour - - - - -	130 - -	154 10 -	- - -	24 10 -
		Deficit to be voted - - -	£.	24 10 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This Deficit is due to the expenditure necessary to complete the works; the total expenditure for this service is within the sum of 2,000 *l.* authorised by Treasury Letter, dated 10th January 1868, No. 20,368/67. (See also copy of correspondence herewith.)

Admiralty,
30 November 1875.

H. Walker,
Accountant General of the Navy, and
Comptroller of Navy Pay, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CORRESPONDENCE referred to in the foregoing EXPLANATION.

(1684—75.)

Sir,

Treasury Chambers, 4 February 1875.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to state, for the information of the Lords Commissioners of the Admiralty, that in the event of its being found necessary, in consequence of unforeseen circumstances, to obtain from Parliament an additional amount to that already granted on account of Portland Harbour for the current financial year, a Supplementary Estimate, prepared in the usual form, and accompanied by an explanation of the causes rendering it necessary, may be forwarded to my Lords before the 15th instant.

My Lords request that, in case no excess whatever be expected on the aggregate Vote for 1874-75, a statement to this effect may be furnished to them by the above-mentioned date.

In like manner, where a very small excess only is anticipated, it should be carefully reported to this Board, so that the responsibility of determining whether a Supplementary Estimate of it should be presented to Parliament or not may rest exclusively with the Department.

The Secretary to the Admiralty.

I am, &c.
(signed) *Charles W. Stronge.*

Sir,

Admiralty, 3 March 1875.

I AM commanded by the Lords Commissioners of the Admiralty to inform you, in reply to your letter of the 4th ultimo, respecting the works at Portland Harbour, that this service is now completed.

The expenditure during the present financial year has been 156 *l.*, or 26 *l.* in excess of the Vote. The total expenditure has been 1,979 *l.*, or 21 *l.* less than the sum (2,000 *l.*) authorised by Treasury letter of the 10th January 1868 (No. 20,368-67).

The Secretary of the Treasury.

I am, &c.,
(signed) *Algernon Egerton.*

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 17.

PORTLAND HARBOUR.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus of 37*l.* 6*s.* 1*d.*, shown on the Account of the Vote "Portland Surplus, 1873-74. Harbour" for the year ended on 31st March 1874, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account.

2. The Expenditure on account of this service has been defrayed out of Naval Funds, but as there is a separate and distinct Vote for Portland Harbour, which can be drawn upon in the usual way, there appears to be no reason why payments to the extent of the Vote should not have been made out of the Grant of Parliament. I have to observe that Naval Funds had not been repaid any portion of the advance at the time that the Appropriation Account was rendered to my department. Expenditure out of Naval Funds.

3. The Expenditure for the year 1874-75, has exceeded the Grant by 24*l.* 10*s.*, Deficit. for which a Vote of Parliament will be required.

	£.	s.	d.
Grant - - - - -	130	-	-
Expenditure - - - - -	154	10	-
Deficit - - - - -	£. 24	10	-

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 18.

METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metropolitan Fire Brigade - - - - -	10,000 - -	10,000 - -	—	—	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Her Majesty's Office of Works, &c., } No variation.
22 November 1875. } *A. B. Mitford,*
Accounting Officer.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS Grant is "in Aid" of the Funds for Establishment and Maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

	£.
Grant - - - - -	10,000
Expenditure - - - - -	10,000

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 19.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES on GOVERNMENT PROPERTY, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	961 - -	1,235 - 7	- - -	274 - 7
B.—Travelling - - - - -	100 - -	121 5 6	- - -	21 5 6
B 1.—Valuation of Property - - - - -	- - -	300 - -	- - -	300 - -
C.—Contributions in lieu of Rates for Property occupied by the Admiralty - - - - -	74,000 - -	30,755 - 10	43,244 19 2	—
D.—Contributions in lieu of Rates for Property occupied by the War Department - - - - -	96,000 - -	35,378 6 11	60,621 13 1	—
E.—Contributions in lieu of Rates for Property occupied by Civil Departments of the Government - - -	35,000 - -	5,482 3 -	29,517 17 -	—
	£. 206,061 - -	73,271 16 10	133,384 9 3	595 6 1
Deduct Deficit - - - - -			595 6 1	
Net Surplus to be surrendered - - £.			132,789 3 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Government having undertaken that contributions to all the Local Rates in respect of all Government property in the United Kingdom should be given from the 1st April 1874, and that the assessment of such property for the purposes of the contributions should be made by the Treasury, it became necessary to reorganise and strengthen the rating of Government Property Department.

B.—An increased amount of Travelling was rendered necessary on the introduction of the new system of contributions.

B 1.—This Expenditure was not contemplated by the Treasury, but a Return relative to the property in charge of the Commissioners of Works having been called for, and the Commissioners having found it necessary to employ a surveyor to value certain properties in the metropolis for the purposes of the Return, the surveyor's charges had to be paid out of this Vote.

C. D. and E.—The total of the amounts granted represented the sum that it was estimated would be payable under the new system of contributions for an entire period of 12 months. The payments within the year were, however, in respect of the contributions for the first half of the year only. There were, also, a number of cases which could not be dealt with in time to allow of any contribution whatever being paid until after the close of the financial year.

The Surplus of 2,610 *l.* 16 *s.* 10 *d.*, shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 19.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

A.—Salaries.

B.—Travelling.

B 1.—Valuation of Property.

2. The Net Surplus to be surrendered is, as shown by the Account, 132,789 £. 3 s. 2 d.

	£.	s.	d.
Grant - - - - -	206,061	-	-
Expenditure - - - - -	73,271	16	10
Net Surplus - - -	£. 132,789	3	2

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WELLINGTON MONUMENT,
in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wellington Monument - - - - -	1,250 - -	1,250 - -	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation.

Her Majesty's Office of Works. &c., }
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE amount of the Grant of 4,651 £., shown on account of the Vote "Wellington Monument," for the year ended 31st March 1874, which was unexpended, has been surrendered.

	£. s. d.
Grant - - - - -	1,250 - -
Expenditure - - - - -	1,250 - -

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATURAL HISTORY MUSEUM, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Natural History Museum - - - - -	80,000 - -	70,508 4 10	9,491 15 2	—
Surplus to be surrendered - - - £.			9,491 15 2	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Inability to execute within the year all the works provided for.

The Surplus of 22,916 *l.* 16 *s.* 4 *d.*, shown on the Account of the Vote for "Natural History Museum," for the Year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., }
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I—*continued*.

VOTE 21.

NATURAL HISTORY MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 9,491 *l.* 15*s.* 2*d.*

	£.	s.	d.
Grant - - - - -	80,000	-	-
Expenditure - - - - -	70,508	4	10
Surplus - - -	£. 9,491	15	2

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 22.

METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings and Alterations - - -	17,223 - -	5,443 18 -	11,779 2 -	—
B.—Maintenance and Repair of Buildings - -	1,050 - -	939 - 8	110 19 4	—
C.—Rents - - - - -	2,977 - -	3,009 5 2	- - -	32 5 1
D.—Payments to Caretakers - - - - -	475 - -	443 - -	32 - -	—
E.—Furniture - - - - -	200 - -	140 14 8	59 5 4	—
F.—Fuel, Light, &c. - - - - -	1,098 - -	843 18 -	254 2 -	—
G.—Rates and Taxes - - - - -	320 - -	325 14 6	4 5 6	—
H.—Incidental Expenses - - - - -	90 - -	95 - 1	- - -	5 - 1
	£. 23,443 - -	11,240 11 1	12,239 14 2	37 5 3
Deduct Deficit - - - - -			37 5 3	
Net Surplus to be surrendered - - - £.			12,202 8 11	
				£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -				200 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - -				770 19 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Deferred erection of New Court for Bow-street.
- B.—Saving effected.
- C.—Irregularity of application by Claimants for rent.
- D.—Expected claims not received.
- E.—Casual difference between Estimate and Expenditure.
- F.—Reduction in price of coal; supply of oil and candles not having increased as anticipated.
- G.—Casual difference between Estimate and Expenditure.
- H.—Casual difference between Estimate and Expenditure.

The Surplus of 4,832 *l.* 1 *s.* 5 *d.*, shown on the Account of the Vote for "Metropolitan Police Courts" for the year ended 31st March 1874, has been surrendered.

Office of Works, &c.,
22 November 1875. }

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 22.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimates, under Sub-heads C., “Rents;” and H., “Incidental Expenses.”

2. The Net Surplus is, as shown by the Account, 12,202 *l.* 8 *s.* 11 *d.*

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	23,443	-	-
Expenditure	-	-	-	-	-	-	-	-	11,240	11	1
Net Surplus									£. 12,202	8	11

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 23.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW COURTS of JUSTICE and OFFICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Purchase of Property - - - - -	200 - -	721 18 -	- - -			521 18 -		
B.—Erection of Building - - - - -	75,000 - -	45,040 5 8	29,959 14 4			- - -		
C.—Rates, Taxes, &c. - - - - -	3,600 - -	2,653 10 9	946 9 3			- - -		
Incidental Expenses - - - - -	- - -	51 18 -	- - -			51 18 -		
	£. 78,800 - -	48,467 12 5	30,906 3 7			573 16 -		
Deduct Deficit - - - - -			573 16 -					
Net Surplus to be surrendered - - £.			30,332 7 7					

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - £. s. d. Nil.
Amount of Extra Receipts realised in the year 1874-75, and paid into the Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Provision is made in this Grant for vendor's costs in respect of purchase moneys paid into the Court of Chancery for which it is impossible to estimate with accuracy.
 - B.—The progress of the works was not so rapid as was anticipated when the Estimate was framed. The works are, however, under contract, and must be finished within a certain time.
 - C.—The Expenditure for Rates and Taxes was over estimated.
- A claim for the services of police in charge of the site was not received in sufficient time to admit of its being paid before the 31st of March 1874.

The Surplus of 54,388*l.* 7*s.* 4*d.*, shown on the Account of the Vote for "New Courts of Justice and Offices," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c.,
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excess.
- New Sub-head.
- Net Surplus;
1. THERE is an Expenditure in excess of the Estimates under Sub-head A., "Purchase of Property."

2. A new Sub-head, "Incidental Expenses," not contemplated in the Estimates, has been introduced into this Account.

3. The Net Surplus is, as shown by the Account, 30,332*l.* 7*s.* 7*d.*

	£. s. d.
Grant - - - - -	78,800 - -
Expenditure - - - - -	48,467 12 5
Net Surplus - - - £.	30,332 7 7

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 24.

RAMSGATE HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "RAMSGATE HARBOUR," in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant in aid of the Local Revenues of Ramsgate Harbour - - - - -	730 - -	- - -	730 - -	- - -
Surplus to be surrendered - - - £			730 - -	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - -				Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Considerable liabilities were incurred for special repairs, but the Accounts did not come in course of payment within the year, and the local revenue was sufficient to meet the ordinary expenditure.

The Surplus of 763 l., shown on the Account of the Vote "Ramsgate Harbour," for the Year ended 31st March 1874, has been surrendered.

Board of Trade, }
30 November 1875.

R. G. C. Hamilton,
Accounting Officer.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Local Revenues having sufficed to meet the expenditure which came in course of payment within the period of this Account, no payments have been made out of the Grant in Aid, viz., 730 l., which will therefore have to be surrendered to the Exchequer.

Grant - - - - -	£. s. d.
	730 - -
Expenditure - - - - -	Nil.
Surplus - - - - -	£. 730 - -

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 25.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NEW PALACE at WESTMINSTER (ACQUISITION of LANDS and EMBANKMENT), in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Embankment - - - - -	10,000 - -	9,900 - -	100 - -	-
Surplus to be surrendered - - - £.			100 - -	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

This Surplus of 7,408 *l.* 4 *s.* 1 *d.*, shown on the Account of the Vote for "New Palace at Westminster (Acquisition of Lands and Embankment)," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Office of Works, &c., }
22 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 100 *l.*

	£.	s.	d.
Grant - - - - -	10,000	-	-
Expenditure - - - - -	9,900	-	-
Surplus - - - - -	£. 100	-	-

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 26.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Excesses. 1. THERE is an expenditure in excess of Estimates under the Sub-heads: B.—Repairs and Minor Alterations; C.—Rent of Premises; D.—Rates, Taxes, and Insurance; E.—Furniture; G.—Incidental Expenses.
- New Sub-head. 2. A new Sub-head, K.—Purchase of Sites and Buildings, has been opened with the approval of the Lords Commissioners of Her Majesty's Treasury, to which has been charged the cost of sites for the coastguards stations of Ellybay and Youghal, and that of additional land at Cork.
- Detailed Statement. 3. The Commissioners of Works have for the first time transmitted a detailed statement showing the expenditure as compared with Estimate, with the Savings or Excess upon each item of the Sub-head A.—New Works and Alterations, a copy of which is annexed.
- Net Surplus. 4. The Net Surplus, as shown by the Account, is 10,725 *l.* 8 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - -	174,760	-	-
Expenditure - - - - -	164,034	11	2
Net Surplus - - - £.	10,725	8	10

NEW WORKS AND ALTERATIONS.

STATEMENT showing the EXPENDITURE incurred during the Year ended 31st March 1875 together with the Saving or Excess on each Item of the Vote.

BUILDING.	Vote.	Expenditure.	Saving.	Excess.
	£.	£. s. d.	£. s. d.	£. s. d.
1. Coast Guard Stations - - - - -	14,000	13,337 6 10	662 13 2	—
2. Additions, &c., to sundry Stations - - -	1,523	1,202 19 9	320 - 3	—
3. Purchase of Malinmore Station - - -	1,000	- - -	1,000 - -	—
4. Royal Hibernian Military School - - -	2,080	413 - 4	1,666 19 8	—
5. Royal Hospital, Kilmainham - - - - -	70	340 7 5	- - -	270 7 5
6. Cork Custom House - - - - -	455	858 15 1	- - -	403 15 1
7. Londonderry Custom House - - - - -	1,500	24 18 4	1,475 1 8	—
8. Waterford Custom House - - - - -	2,000	1,787 11 6	212 8 6	—
9. Belfast Custom House, Post Office, &c. - -	150	593 7 1	- - -	443 7 1
10. Cork Post Office - - - - -	3,000	3 17 -	2,996 3 -	—
11. Limerick Post Office - - - - -	2,200	2,108 12 10	91 7 2	—
12. General Post Office, Dublin - - - - -	1,445	940 10 7	504 9 5	—
Carried forward - - - £.	29,423	21,611 6 9	8,929 2 10	1,117 9 7

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

NEW WORKS AND ALTERATIONS—*continued.*

BUILDING.	Vote.	Expenditure.	Saving.	Excess.
	£.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	29,423	21,611 6 9	8,929 2 10	1,117 9 7
13. Mullingar Post Office - - - - -	180	- -	180 - -	-
14. Rosslare Custom House - - - - -	150	- -	150 - -	-
15. Vice Regal Lodge - - - - -	310	277 5 3	32 14 9	-
16. Metropolitan Police Buildings - - - -	3,070	2,415 8 11	654 11 1	-
17. Royal Irish Constabulary Buildings - ✓ -	10,046	6,447 13 -	3,598 7 -	-
18. Royal Irish Constabulary Depôt Barracks -	2,010	196 10 8	1,813 9 4	-
19. Lusk Convict Prison - - - - -	297	220 15 11	76 4 1	-
20. Spike Island Prison - - - - -	2,040	2,118 15 -	- -	78 15 -
21. Dundrum Criminal Lunatic Asylum - -	952	1,058 9 9	- -	106 9 9
22. { Royal Dublin Society, Kildare-street - -	125	98 14 7	26 5 5	-
{ Royal Dublin Society Botanic Gardens - -	100	84 5 4	15 14 8	-
23. Royal College of Science - - - - -	100	135 8 2	- -	35 8 2
National Education Buildings :				
24. District Model Schools - - - - -	915	675 12 8	239 7 4	-
25. Albert Model Farm - - - - -	230	144 8 3	85 11 9	-
26. Ordinary Literary Schools - - - - -	7,000	4,999 16 5	2,000 3 7	-
27. Queen's College, Cork - - - - -	136	221 6 2	-	85 0 2
28. Royal Irish Academy - - - - -	195	152 4 11	42 15 1	-
29. Custom House, Dublin - - - - -	90	14 8 8	75 11 4	-
30. Her Majesty's Stationery Office - - -	70	77 5 7	- -	7 5 7
31. Ordnance Survey Office - - - - -	1,500	462 12 5	1,037 7 7	-
	58,939	- -	18,957 5 10	-
Less Works estimated not to be carried out - -	5,000	- -	5,000 - -	-
£.	53,939	41,412 8 5	13,957 5 10	1,430 14 3

Net Saving - - - £. 12,526. 11. 7.

	£.	s.	d.
Excess on Royal Hospital - - - - -	270	7	5
Treasury Sanction for - - - - -	232	10	-
Excess on Cork Custom House.			
Treasury Sanction for acceptance of Hill's tender - - - - -	680	-	-
Additional repairs of fender - - - - -	300	-	-
Over Expenditure on Belfast Custom House applicable to previous year's vote.			

Office of Public Works, Dublin, }
10 December 1875.

(signed) W. Soady,
Accountant.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 27.

LIGHTHOUSES ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
New Works:				
A.—Bahamas	£. s. d.	£. s. d.	£. s. d.	£. s. d.
B.—Barbadoes	5,500 — —	7,474 14 3	— — —	1,974 14 3
C.—Cape of Good Hope	1,300 — —	1,300 — —	— — —	— — —
D.—Tunis	2,225 — —	2,225 — —	— — —	— — —
	— — —	146 7 1	— — —	146 7 1
Maintenance and Repairs:				
E.—Bahamas	9,000 — —	8,756 4 —	243 16 —	— — —
F.—Falkland Islands, Cape Pembroke	600 — —	376 19 10	223 — 2	— — —
G.—Morocco, Cape Spartzel	60 — —	58 15 8	1 4 4	— — —
H.—Sombrero Island	650 — —	760 15 11	— — —	110 15 11
I.—Inspection of Lighting Apparatus	100 — —	100 — —	— — —	— — —
J.—Great Basses Lighthouse	1,090 — —	1,089 11 —	— 9 —	— — —
£.	20,525 — —	22,288 7 9	468 9 6	2,231 17 3
Deduct Surplus			— — —	468 9 6
Net Deficit to be voted			£.	1,763 7 9
Estimated Amount of Extra Receipts payable to Exchequer			£. s. d.	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer			— 100 — —	
			— 238 15 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The construction of the Lighthouse on the Bird Rock has proved more costly than was anticipated, and a larger amount of Expenditure than was estimated for, has fallen into this year.

B.—Nil.

C.—Nil.

D.—These charges connected with the supply of the Lighting Apparatus to Cape Bon, Tunis, did not come in course of payment till after the Surplus on the Vote for 1873-4, amounting to 343 l., had been surrendered to the Exchequer. The charge is made to this year's Vote under the authority of the Treasury Letter, dated 13th May 1874.

E.—Provision was made for the maintenance of Bird Rock Lighthouse for nine months, but that lighthouse has not yet been completed. The Expenditure was in other respects rather under-estimated.

F.—The cost of the annual supply of oil did not come in course of payment within the year.

G.—Nil.

H.—The cost of two years' supply of oil came in course of payment within the year.

I.—Nil.

J.—Nil.

The Treasury will be written to for their sanction to apply the savings under the Sub-heads B., F., G., and J., to meet the deficiencies under the other Sub-heads as far as they will go, and for a Vote to be submitted to Parliament to meet the net deficiency of 1,763 l. 7 s. 9 d.

The Surplus of 4,875 l. 14 s. 6 d., shown on the Account of the Vote "Lighthouses Abroad," for the year ended 31st March 1874, has been surrendered.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 27.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an excess of expenditure over the Estimate, under Sub-heads A. Excesses. and H.
2. A new Sub-head D., "Tunis," has been raised, the occasion for which is explained on New Sub-head. the account.

3. Under Sub-head J., "Great Basses Lighthouse," a sum of 1,090 *l.* was voted for, Repayment to Ceylon Government for Advances." Repayment to Ceylon Government for Advances.

No details being given on the Estimate, the amount claimed by the Ceylon Government, viz., 1,089 *l.* 11 *s.* 1 *d.*, has been allowed, on the receipt of the Crown Agents for the credit of that Government. I think it, however, my duty to furnish some explanation of this transaction, and to annex a portion of the correspondence which has passed on the subject.

It appears from the correspondence that the Ceylon Government acted throughout as the agents of the Board of Trade in regard to the works at the Great Basses, and made advances for carrying on the work, and also that stores and materials were obtained from, and the attending vessels were repaired by, the Bengal Government.

In 1867 the Board of Trade appear to have received and settled an account from the Ceylon Government, which purported to be a final account of all transactions with that Government from 1856 to 1866.

In this account the Ceylon Government overlooked further advances of the Indian Government for Stores, Labour, and hire of Steamers in 1858-59; and when, at the instance of the Indian Government, repayment was claimed by the Ceylon Government, the Board of Trade had no funds out of which to meet the claim.

The Vote of 1,090 *l.*, described as "Repayment to the Ceylon Government for Advances," was, consequently, to adjust the claims made by the Indian Government in respect of the advances made in 1858-59.

Vouchers in support of the claim cannot now be produced, and the accounts of the Engineer in charge of the works in 1858-59 do not afford the Board of Trade evidence that the stores, &c., were received.

The Board of Trade, however, represented to the Lords of the Treasury that, so far as the accounts of the Indian and Ceylon Governments showed, they had no reason to doubt that the claim made was correct, and under the explanations afforded, their Lordships sanctioned the application to Parliament for the Vote in question.

Owing to the delay of the Ceylon and Indian Governments in making the claim, and to the imperfect manner in which the accounts of those Governments appear to have been kept during the period involved, the fact of these advances having been duly made and left unadjusted is not substantiated by very satisfactory evidence.

4. The Net Deficit is, as shown by the Account, 1,763 *l.* 7 *s.* 9 *d.*

Net Deficit.

	£.	s.	d.
Grant - - - - -	20,525	-	-
Expenditure - - - - -	22,288	7	9
Net Deficit - - -	£. 1,763	7	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(F. 11,064)

(A.)

Board of Trade, Whitehall Gardens,
18 November 1873.

Sir,

I AM directed by the Board of Trade to request that you will be good enough to lay before the Lords Commissioners of the Treasury the enclosed correspondence respecting claims made by the Ceylon Government on the Board of Trade on account of advances to meet expenditure on the old Great Basses Works.

The Lords Commissioners will observe that the amount claimed is 1,139*l.* 3*s.* 6*d.*; of this sum, 497*l.* 12*s.* 5*d.* having been already properly vouched, has been charged to the Great Basses Account, and although the advance has not yet been repaid, the amount is in the hands of the Board of Trade as a balance due by them to the Ceylon Government. The particulars of the remaining sum, 1,089*l.* 11*s.* 1*d.* are given in Schedules A. and B., attached to the Report of the Ceylon Auditor General.

Schedule A. includes items amounting to 796*l.* 12*s.* 0½*d.*, purporting to be the value of stores for the Great Basses attending vessels supplied by the Bengal Government in 1858–59, but not claimed from the Board of Trade until 1870.

Schedule B. includes items amounting to 292*l.* 19*s.*, purporting to be the value of stores and labour advanced by the Indian Government in 1859, and this sum is now claimed for the first time.

The correspondence also shows that these charges are not supported by vouchers, and that the Board of Trade had in 1867 received and settled an account from the Ceylon Government purporting to be a final account of all transactions between that Government and this Department from 1856 to 1866.

I am to explain that the old Great Basses Works were superintended by Mr. Poingdestre, an engineer selected for that service by the late Mr. Gordon, then the consulting engineer of the Board of Trade. Mr. Poingdestre was supplied by the Ceylon Government with advances for carrying on the works. Stores and materials were also obtained from, and the attending vessels were repaired by, the Bengal Government, the arrangement being that these should be charged to the Ceylon Government, and be recovered by them from the Board of Trade.

The works were abandoned, and Mr. Poingdestre was recalled in 1859, and the winding up of the business was placed in the hands of the Ceylon Government.

From 1856 to 1862 several repayments were made on account of advances, but it was not until 1862 that Mr. Poingdestre's final accounts, after having been audited by the Ceylon Government were received by the Board of Trade, and not until 1867 that an account was obtained, purporting to include all transactions between that Government and this Board from 1856 to 1866. The balance on that account, after some corrections and amendments agreed to by the Ceylon Government, was then paid, and a further payment of a sum of 2,176*l.* 17*s.* 4*d.* was made to the Crown Agents before the balance of the Vote for 1867–68 was surrendered, the Board of Trade having satisfied themselves that that sum had been received and disbursed by Mr. Poingdestre.

It will be seen from the enclosed correspondence that the Ceylon Government were for some time of opinion that they ought not to have received this amount, but after much research and several audits of their accounts with the Indian Government, they have at last ascertained that the Board of Trade was correct in making the payment.

As regards the claim the Ceylon Government now advance, they state that the Indian Government have charged them with the amounts, as per Schedules A. and B., and that it has not been repaid to them. The Indian Government certify that the sums described in these Schedules were advanced or disbursed by them on account of Great Basses Works in 1858–59, but no vouchers are furnished. Beyond this the Board of Trade have no knowledge of these advances; they are not included in Mr. Poingdestre's Account of Advances and Expenditure, and do not appear to have been repaid.

The Board of Trade have no means at their disposal for further investigating and verifying these claims, which, looking to the disclosures in the Reports of the Ceylon Auditor General as to the state of the accounts and financial records of the Ceylon and Bengal Governments, they cannot but regard as very unsatisfactory.

It is for their Lordships to say whether they will authorise the payment of these claims, and cause provision to be made, therefore, in the Estimates for the year 1874–75.

Should they decide to ask Parliament to vote the necessary funds, I am to request that you will move the Lords Commissioners to inform this Department whether in the meantime they will advance the money from Civil Contingencies, or whether they will delay payment until a Vote is granted.

The Secretary, Treasury.

I am, &c.
(signed) R. G. C. Hamilton.

(17,743/73.)

(B.)

Sir,

Treasury Chambers, 10 December 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your letter of the 20th ultimo, and of correspondence enclosed therein, with regard to certain claims made by the Ceylon Government on the Board of Trade, for repayment of advances made on account of Expenditure on the old Great Basses Lighthouse Works, from which it would appear that these claims are made in respect of expenditure incurred in 1858 by the Government of India, but that no vouchers for them are furnished, and that they do not appear in the accounts of the superintending engineer, and in which it is stated that the Board of Trade have no means at their disposal for the further investigation of, or verifying these claims; but they consider the accounts between the Governments of India and Ceylon to be unsatisfactory; and it is added, "It is for their Lordships to say whether they will authorise the payment of these claims, and cause provision to be made, therefore, in the Estimates for the year 1874–75."

My Lords would observe that if their Lordships of the Committee, who have had the entire control of the expenditure on account of this lighthouse, are unable to form an opinion as to the propriety of the claim now preferred, it is still more impossible for this Board to come to a decision on the subject. I am, however, to add that my Lords could not consent to the claims being paid, unless they are furnished with a clear statement explaining the matter more fully, and with an account of the total sums expended on this lighthouse, as requested in the letter from this Department of 7th December 1870.

I am

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

I am to add that if, on full consideration, the Lords of the Committee should be of opinion that these claims should be defrayed, my Lords would not feel justified in giving their consent, without being fully satisfied as to the reasons which have induced their Lordships to come to that opinion.

The Secretary, Board of Trade.

I am, &c.
(signed) R. R. W. Lingen.

(C.)

(F. 12,927.)

Board of Trade, Whitehall Gardens.
7 January 1874.

Sir,

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 10th ultimo, No. 17,473, with reference to certain claims made by the Ceylon Government on the Board of Trade for repayment of advances made on account of Expenditure on the old Great Basses Works.

You observe that the Treasury would not consent to these claims being paid, unless they are furnished with a clear statement explaining the matter more fully, and with an account of the sums expended on this lighthouse.

I am to state, in reply, for the information of the Lords Commissioners of the Treasury, that the Board of Trade are unable to give a more clear or full statement of the case than that already furnished in their letter of the 18th November last, and the correspondence that accompanied it.

As thus brought out, the case, though a very unsatisfactory one, is perfectly simple.

The Bengal Government certify that as far back as 1858-59, they made certain advances on account of the Great Basses Works, which they charged to the Ceylon Government. The Ceylon Government state that these advances appear in their books as charges against the Board of Trade not yet recovered; that they have no vouchers to produce for them, and cannot now obtain any; they are also unable to explain why (except through inadvertence) they have not before been claimed.

The Board of Trade have satisfied themselves that they have not paid the sums now claimed, but on the other hand, they have not been able to find, nor have the Ceylon Government produced, any acknowledgment from the late Great Basses engineer that he had received and expended the stores charged for.

Under these circumstances, looking to the long time that has elapsed since the advances were made (more than 14 years), to the absence of vouchers, and of any acknowledgment from the lighthouse engineer that the stores were received and expended on these works, and to the unsatisfactory manner in which it would appear these Colonial Government Accounts have been kept, the Board of Trade are not surprised that the Lords Commissioners should hesitate before asking Parliament for funds to meet these claims.

All the circumstances, however, that are in the possession of the Board of Trade are also before the Lords Commissioners, and this Board can only say that while it does not appear to them that at this date the Ceylon Government have any legal claims, they have no doubt that the Indian and Ceylon Governments have now correctly stated the case.

The negligence of the Ceylon Government in not putting forward their claim at the time when probably evidence of the receipt and disposal of the stores might have been produced is, however, entirely their own.

Were the Board of Trade in possession of funds to meet these claims, they would, under the circumstances of this extraordinary case, deem it their duty to obtain the special sanction of the Lords Commissioners of the Treasury before making payment. As, however, they have long ago closed the old Great Basses Works Account, and surrendered the balance of the Votes granted them for this service, they are not in a position to do more than place the whole of the facts before the Treasury.

The Ceylon Government acted throughout as the agents of the Imperial Government in this matter, and the Board of Trade did not feel justified in coming to any decision in a matter involving payment to the Governor of one of Her Majesty's Colonies, until they had obtained from the Lords Commissioners their opinion whether under the circumstances payment should, or should not be made, and if the former, whether they were prepared to ask Parliament for the necessary funds.

I am to transmit herewith, a statement of the total sum expended by the Board of Trade on these works, as requested by their Lordships.

The Secretary, Treasury.

I am, &c.
(signed) T. H. Farrer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 28.

BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH EMBASSY HOUSES and CONSULAR and LEGATION BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Legation and Consular Buildings, China and Japan - - - - -	33,227 - -	32,657 18 9	569 1 3		—	
B.—British Consulate and Embassy Houses, Constantinople and Therapia - - - - -	20,659 - -	14,541 15 4	6,117 4 8		—	
C.—British Embassy House, Madrid - - - - -	100 - -	79 1 8	20 18 4		—	
D.—British Embassy House, Paris - - - - -	991 - -	1,362 2 5	- - -		371 2 5	
E.—Legation Building, Tehran - - - - -	3,237 - -	2,096 15 3	1,140 4 9		—	
F.—British Embassy House, Vienna - - - - -	16,000 - -	10,422 9 7	5,577 10 5		—	
G.—British Embassy House, Washington - - - - -	12,000 - -	17,295 1 1	- - -		5,295 1 1	
H.—Legation House, Lisbon - - - - -	4,000 - -	4,927 13 6	- - -		927 13 6	
£.	90,214 - -	83,382 17 7	13,424 19 5		6,593 17 -	
Deduct Deficit - - - - -			6,593 17 -			
Net Surplus to be surrendered - - £.			6,831 2 5			

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	400 - -
Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - - - - -	656 14 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Saving is caused by Rents having ceased by reason of the occupation of the New Buildings.
 B.—Five thousand pounds was included in this Estimate for Furniture, of which sum 3,800 *l.* has been reported in 1875-76. The Expenditure has also been reduced upon the Works, upon examination of the Accounts.
 C.—Casual difference between Estimate and Expenditure.
 D.—The Stable Buildings were found to be in a much worse state than they appeared when the Estimate was framed. The Excess was authorised to be met by Savings upon Sub-Heads C., B., and F., by Treasury Letter of 29th March 1875.
 E.—The works did not progress so rapidly as was expected.
 F.—In consequence of a dispute between the architect and the contractors the progress of the works was delayed.

G.—The

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*Vote 28.—BRITISH EMBASSY HOUSES, &c.—*continued.*Explanation of the Causes of Variation between Expenditure and Grant—*continued.*

G.—The Excess was caused by the Minister at Washington inadvertently using the per-centage money in the financial year in excess of the amount voted.

The Treasury, by letter of 29th March 1875, authorised the Excess, estimated at 5,023 *l.* 19 *s.* 8 *d.*, to be met by Savings upon Sub-heads C., B., and F.

H.—The purchase of the Legation House exceeded the anticipated amount. The Treasury, by letter of 9th March 1875, authorised this exceeding to be met from any savings upon the general Vote.

The Surpluses shown on the Accounts of the undermentioned Votes for the year ended the 31st March 1874, have been surrendered, viz.:—

	£.	s.	d.
British Embassy Houses, Paris and Madrid - - - - -	35	19	3
Vienna and Washington Embassies Buildings - - - - -	8,031	19	3

and a Grant has been taken for 2,866 *l.* 17 *s.* 5 *d.*, the Deficit shown on the Account of the Vote for "British Consulate and Embassy Houses, Constantinople, China, Japan, and Tehran," for the same period.

Her Majesty's Office of Works, &c., }
30 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 28.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Heads D., "British Embassy House, Paris;" G., "British Embassy House, Washington;" and H., "Legation House, Lisbon." Excesses.

2. There has been a defalcation by the Clerk of the Works at Constantinople. All the information connected with it which this Department is in possession of is contained in the annexed correspondence. As the discovery was not made until after the close of the financial year 1874-75, the loss incurred is not included in this Account, and consequently will not be charged until the year 1875-76. Defalcation.

A.B.

3. The Net Surplus is, as shown by the Account, 6,831 *l.* 2 *s.* 5 *d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	90,214	-	-
Expenditure - - - - -	83,382	17	7
Net Surplus - - - - -	£. 6,831	2	5

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 2058.)

Exchequer and Audit Department,
11 December 1875.

Sir,

I AM directed by the Comptroller and Auditor General to call your attention to the Account and Vouchers rendered by your Department in respect of British Consulate and Embassy Houses, Constantinople and Therapia, for the year 1874-75.

On examination of these Accounts, it is observed that although as a rule no irregularity is apparent on the face of the Vouchers sent in support of the several payments included therein, yet a deduction is made from nearly every amount on account of sums which, it is stated, are "believed to have been fraudulently overcharged," and it is noticed that these deductions, in the case of all weekly pay lists, and of certain other vouchers, amount to 10 per cent. of the total of each.

The Comptroller and Auditor General concludes, from these documents, that a serious fraud has been committed by the Board of Works officer in charge of the Embassy Buildings at Constantinople; and I am consequently to request that he may be furnished, as early as possible, with a full explanation as to the nature of the fraud in question. I am further to remark that, as a per-centage deduction from vouchers on account of overcharge necessarily involves a suspicion as to the reliability of the whole of the evidence of payment in the Account, the Comptroller and Auditor General would be glad to be furnished with any reasons there may be for concluding that this deduction, wherever made, fairly represents the amount fraudulently overcharged.

I am also to call attention to a payment of 26*l.* 5*s.* to Mr. Medard, as Accountant and Clerk of Correspondence, and am to point out that as Mr. Law's letter, No. 6089, of 24 April 1873, gives no sanction to any payment to Mr. Medard beyond the amount then authorised, the Comptroller and Auditor General will be unable to pass this sum as a charge against the Vote, unless supported by further Treasury authority.

A. B. Mitford, Esq.,
Her Majesty's Office of Works.

I have, &c.
(signed) H. Treherne.

(B.)

(A. 10,504.)

Her Majesty's Office of Works, &c., 12, Whitehall-place,
23 December 1875.

Sir,

I BEG to acknowledge the receipt of Mr. Treherne's letter of the 11th instant (No. 2058), referring to the deductions made from the amounts of the payments shown on the Account and Vouchers rendered in respect of British Consulate and Embassy Houses, Constantinople and Therapia, for the year 1874-75.

In reply, I have to explain, that upon examination of the accounts, certain irregularities were discovered which aroused suspicion as to fraudulent practices on the part of Mr. Rapson, the Clerk of the Works.

This being reported to the Board, they sent out Mr. Stump, one of the Examiners of Accounts, to Constantinople, with instructions to investigate the matter.

Mr. Stump found sufficient evidence of dishonest practice to enable the Board to address a Report to the Treasury, who thereupon issued instructions for the criminal prosecution of Rapson. He was tried, convicted, and sentenced to two years' hard labour, the judge deciding that the expenses of the trial should be defrayed out of moneys then in the hands of the Court, being part of the prisoner's estate.

The following Report by Mr. Stump shows the manner in which the frauds had been perpetrated:—

"British Consulate and Embassy House, Constantinople.

"Accounts for the Year 1874-75.

"The rate of exchange at which these Accounts have been rendered is 127 piastres to the pound sterling, which is equivalent to 115½ piastres to the Turkish lira. Payments, however, were not made at this rate, wages having been paid generally at 120 piastres to the Turkish lira, while materials were paid for at the current rate for copper, which rate during the period of these Accounts averaged about 127 piastres to the Turkish lira. More time was charged than the men worked or were paid for, and names of men who never worked and of dead men were fraudulently inserted in the Wages Vouchers. In the case of some bills for goods supplied, fraudulent additions were made in order to swell the account. Other bills were wholly forged. With regard to the deductions from the amount of the Wages Vouchers, it will be observed that the difference in the rates at which payments were made and charged represents nearly four per cent. The amount of the surcharge on the time, &c., has been estimated from information supplied by one of the timekeepers to be about six per cent. In making deductions from the amount of tradesmen's bills for materials supplied, the following course was adopted: in all cases where no information could be obtained as to the rate at which payments were made, they were considered as having been paid at the current rate, which would be about 10 per cent. less in value than the rate at which they have been charged. In the other cases they were dealt with on their respective merits.

"15 December 1875.

(signed) J. H. Stump."

The Accounts have been examined by Mr. Stump, who has reported the amounts which he considers properly chargeable against the Vote. The Chief Examiner has expressed himself satisfied that, from the nature of the investigation which has taken place, a proper decision has been arrived at, and the Accounts have been duly certified, separating the sums chargeable to the Vote of Parliament from those fraudulently inserted.

There will be a further adjustment in the Accounts for four months of the year 1875-76.

A copy of the Treasury Letter in support of the payment to Mr. Medard, is annexed.

I am, &c.
(signed) A. B. Mitford,
Accounting Officer.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 29.

MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MARLBOROUGH HOUSE, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Marlborough House - - - - -	3,000 - -	2,998 19 11	1 - 1	—
Surplus to be surrendered - - - £.			1 - 1	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Casual difference between Grant and Expenditure.

Her Majesty's Office of Works, &c., }
29 November 1875.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 29.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1*l.* 0*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	3,000	-	-
Expenditure - - - - -	2,998	19	11
Surplus - - - £.	1	-	1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grant for the Services in Class I. has fallen short of the Grants for the year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 268,556 *l.* 10 *s.* 1 *d.*

S T A T E M E N T.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Royal Palaces - - - - -	34,630	34,653 13 1	- - -	23 13 1	*7,500 - -	1,584 13 10
2	Royal Parks and Pleasure Gardens - -	106,266	105,161 12 3	1,104 7 9	- - -	2,900 - -	4,729 1 7
3	Public Buildings - - - - -	150,767	153,227 12 2	- - -	2,460 12 2	- - -	5,220 4 4
4	Furniture of Public Offices - - - - -	16,458	16,464 17 1	- - -	6 17 1	- - -	1 2 6
5	Houses of Parliament - - - - -	28,695	29,067 3 5	- - -	372 3 5	250 - -	102 12 8
6	New Home and Colonial Offices - - -	41,730	20,269 17 3	21,460 2 9	- - -	- - -	- - -
7	Sheriff Court Houses, Scotland - - -	14,416	7,042 3 10	7,373 16 2	- - -	12 - -	14 19 10
8	National Gallery Enlargement - - -	30,000	31,864 5 4	- - -	1,864 5 4	- - -	458 11 11
9	Industrial Museum, Edinburgh - - -	5,000	713 2 4	4,286 17 8	- - -	- - -	31 13 4
10	Burlington House - - - - -	11,134	9,284 10 9	1,849 9 3	- - -	- - -	- - -
11	Post Office and Inland Revenue Buildings -	151,467	124,511 12 8	26,955 7 4	- - -	750 - -	112 - 11
12	British Museum Buildings - - - - -	5,545	5,287 13 5	257 6 7	- - -	2 - -	1 - 10
13	County Courts Buildings - - - - -	84,423	77,793 2 3	6,629 17 9	- - -	500 - -	869 19 10
14	Science and Art Department Buildings -	9,706	9,586 3 8	119 16 4	- - -	10 - -	24 3 5
15	Surveys of the United Kingdom - - -	137,500	136,497 19 6	1,002 - 6	- - -	18,000 - -	19,213 19 9
16	Harbours, &c., under Board of Trade - -	22,403	21,573 9 4	829 10 8	- - -	3,100 - -	4,257 11 11
17	Portland Harbour - - - - -	130	154 10 -	- - -	24 10 -	- - -	- - -
18	Metropolitan Fire Brigade - - - - -	10,000	10,000 - -	- - -	- - -	- - -	- - -
19	Rates on Government Property - - -	206,061	73,271 16 10	132,789 3 2	- - -	- - -	- - -
20	Wellington Monument - - - - -	1,250	1,250 - -	- - -	- - -	- - -	- - -
21	Natural History Museum - - - - -	80,000	70,508 4 10	9,491 15 2	- - -	- - -	- - -
22	Metropolitan Police Courts - - - - -	23,443	11,240 11 1	12,202 8 11	- - -	200 - -	770 19 4
23	New Courts of Justice and Offices - - -	78,800	48,467 12 5	30,332 7 7	- - -	- - -	- - -
24	Ramsgate Harbour - - - - -	730	- - -	730 - -	- - -	- - -	- - -
25	New Palace at Westminster, &c. - - -	10,000	9,900 - -	100 - -	- - -	- - -	- - -
26	Public Buildings, Ireland - - - - -	174,760	164,034 11 2	10,725 8 10	- - -	3,500 - -	5,178 10 10
27	Lighthouses Abroad - - - - -	20,525	22,288 7 9	- - -	1,763 7 9	100 - -	238 15 10
28	British Embassy Houses, and Consular and Legation Buildings.	90,214	83,382 17 7	6,831 2 5	- - -	400 - -	656 14 9
29	Marlborough House - - - - -	3,000	2,998 19 11	1 - 1	- - -	- - -	- - -
TOTAL - - £.		1,549,053	1,280,496 9 11	275,071 18 11	6,515 8 10	37,224 - -	43,471 17 5
NET SURPLUS - - - £. 268,556 10 1						More than Estimated } £. 6,247 17 5	

* Votes 3 and 4 are included in this Estimate.

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1874-75.

CLASS II.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS II., for the Year ended the 31st of March 1875 ; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE OF LORDS OFFICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPARTMENT OF THE LORD CHANCELLOR:				
A.—Salaries - - - - -	4,045 - -	4,045 - -	—	—
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES:				
B.—Salaries - - - - -	4,900 - -	4,900 - -	—	—
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS:				
C.—Salaries, Wages, and Allowances - - -	23,269 - -	22,352 16 -	916 4 -	—
D.—Incidental Expenses - - - - -	350 - -	432 13 5	- -	82 13 5
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:				
E.—Salaries, Wages, and Allowances - - -	7,080 - -	7,027 19 7	52 - 5	—
F.—Fuel and Light - - - - -	500 - -	519 6 -	- -	19 6 -
G.—Incidental Expenses - - - - -	360 - -	339 9 5	20 10 7	—
DEPARTMENT OF THE LIBRARIAN:				
H.—Salaries - - - - -	1,610 - -	1,610 - -	—	—
I.—Incidental Expenses - - - - -	170 - -	149 17 1	20 2 11	—
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:				
K.—Salaries - - - - -	350 - -	350 - -	—	—
L.—Incidental Expenses - - - - -	50 - -	36 15 -	13 5 -	—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:				
M.—Witnesses attending Committees - - -	550 - -	31 3 -	518 17 -	—
N.—Shorthand Writers - - - - -	600 - -	547 8 6	52 11 6	—
O.—Miscellaneous Expenses - - - - -	650 - -	317 2 7	332 17 5	—
£.	44,484 - -	42,659 10 7	1,926 8 10	101 19 5
Deduct Deficit - - - - -			101 19 5	
Net Surplus to be surrendered - - - £.			1,824 9 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	30,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	30,047 11 11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Savings arising mainly from the re-arrangement of Salaries which took place on the retirement of the late Chief Clerk; and by a vacancy in the clerkships on the consequent promotions.

D.—Excess caused by the increase of the payment to the Queen's Printers for delivery of Minutes, &c.

E.—Savings arising from the charge for daily attendance of Black Rod being below the Estimate; and from the intervals occurring between vacancies and appointments of Messengers, &c.

F.—Excess caused by the continued high price of Fuel.

G.—
I.—
L.— } Savings arising from the respective charges being below the Estimate.

M.—Savings arising from the small number of Committees on which Witnesses were summoned, during the Year.

N.—
O.— } Savings arising from the respective charges being below the Estimate.

The excess of payments on Sub-heads "D.," and "F.," was met by the application of savings on other Sub-heads, the sanction of the Treasury having been obtained thereto. See Treasury Letters (4847), 24th March 1875, and 5315), 30th March 1875.

The Surplus of 1,594*l.* 18*s.* 2*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1874, has been surrendered.

House of Lords, }
13 Aug. 1875. }

William Rose,
Cler. Parliamentor, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

D.—Department of the Clerk of the Parliaments, "Incidents."

F.—Department of the Gentleman Usher, "Fuel and Light."

2. The Net Surplus to be surrendered is, as shown by the Account, 1,824*l.* 9*s.* 5*d.*

	£.	s.	d.
Grant - - - - -	44,484	-	-
Expenditure - - - - -	42,659	10	7
Net Surplus - - -	£. 1,824	9	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE OF COMMONS OFFICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c.:				
A.—Salary - - - - -	1,500 - -	1,500 - -	—	—
DEPARTMENT OF THE CLERK OF THE HOUSE:				
B.—Salaries and Allowances - - - - -	23,652 - -	23,567 8 4	84 11 8	—
C.—Incidental Expenses - - - - -	429 - -	33 19 2	395 - 10	—
DEPARTMENT OF THE SPEAKER:				
D.—Salaries and Allowances - - - - -	9,360 - -	9,533 10 6	- - -	173 10 6
E.—Delivery of Votes and Parliamentary Papers - -	800 - -	797 11 5	2 8 7	—
DEPARTMENT OF THE SERJEANT-AT-ARMS:				
F.—Salaries, Wages, and Allowances - - - - -	7,564 - -	7,617 7 1	- - -	53 7 1
G.—Incidental Expenses - - - - -	476 - -	362 16 11	113 3 1	—
H.—Witnesses attending Committees - - - - -	1,200 - -	939 12 6	260 7 6	—
I.—Shorthand Writers - - - - -	2,700 - -	1,615 16 3	1,083 3 9	—
K.—Fuel and Light - - - - -	1,250 - -	1,013 5 8	236 14 4	—
L.—Miscellaneous Expenses - - - - -	628 - -	483 12 11	144 7 1	—
£.	49,559 - -	47,466 - 9	2,319 16 10	226 17 7
Deduct Deficit - - - - -			226 17 7	
Net Surplus to be surrendered - £.			2,092 19 3	

Estimated Amount of Extra Receipts payable to Exchequer (Act 12 & 13 Vict. c. 72) -	£. s. d.
	- - 34,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer -	- - 33,010 13 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—In consequence of the late period at which Parliament met in 1874, a large proportion of the private business was not proceeded with, and the charge for copying was therefore less than estimated; the Estimate generally was affected by the Short Session, and also the amount of fees realised.

C.—The Incidental Expenses were less than Estimated and there were no Miscellaneous Payments.

D.—Excess caused by the Salaries of the Referees being paid quarterly instead of annually. The Clerk in the Library received 5 l. for Extra Services in connection with the issue of writs in the Recess.

E.—Casual difference.

F.—Excess caused by the pay of the porters in the Members' Waiting-room, Fire-lighters, Watchmen, and Cleaners having been raised 2 s. 6 d. a week.

G.—Saving caused by the Estimate having been prepared in view of an Autumn Session.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

H. } The charge for Public Committees varies so considerably in different Sessions, it is not possible to form an accurate
I. } Estimate.

K.—Same reason as Sub-head G.; there was a saving also by the fall in the price of coals.

L.—The charge for Postage was considerably less than in former years, and there were no Miscellaneous Charges.

A grant has been taken for 102 *l.* 4 *s.* 2 *d.*, the deficit shown on the Account of the Vote for "House of Commons Offices," for the year ended 31st March 1874.

House of Commons, 13 August 1875.

H. Brand, Speaker.

Wm. Rose, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts,

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Excesses.
heads:

DEPARTMENT OF THE SPEAKER:

D.—Salaries and Allowances.

DEPARTMENT OF THE SERJEANT-AT-ARMS:

F.—Salaries, Wages, and Allowances.

2. Under the Sub-head F., "Salaries, Wages, and Allowances," are included two sums Inadmissible Pay-
of 11*s.* 1*d.* and 4*s.* 5*d.*, admitted over-payments of Salary for one day each to two ments.
Messengers formerly employed in the Department of the Serjeant-at-Arms, and as such
inadmissible as charges against the Vote.

3. The deduction of the amounts referred to in the second paragraph of this Report will Amended Surplus.
make the "Deficit" under Sub-head F., 52 *l.* 11 *s.* 7*d.*, instead of 53 *l.* 7 *s.* 1*d.*; and will
increase the Net Surplus to be surrendered from 2,092 *l.* 19 *s.* 3*d.*, as shown by the
Account, to 2,093 *l.* 14 *s.* 9*d.*

	£.	s.	d.
Grant - - - - -	49,559	-	-
Expenditure - - - - -	47,465	5	3
Net Surplus - - -	£. 2,093	14	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TREASURY:				
A.—Salaries, Wages, and Allowances - - -	49,867 - -	49,813 10 -	53 10 -	-
B.—Travelling Expenses - - - - -	600 - -	613 1 1	- -	13 1 1
C.—Incidental Expenses - - - - -	350 - -	225 18 6	124 1 6	-
OFFICE OF PARLIAMENTARY COUNSEL:				
D.—Salaries and Wages - - - - -	5,211 - -	5,144 16 8	66 3 4	-
E.—Fees to Counsel - - - - -	1,000 - -	721 6 3	278 13 9	-
F.—Incidental Expenses - - - - -	30 - -	12 3 6	17 16 6	-
	£. 57,058 - -	56,530 16 -	540 5 1	13 1 1
Deduct Deficit - - - - -			13 1 1	
Net Surplus to be surrendered - - £.			527 4 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The amount of the payments to Writers proved to be less than was estimated.
 B.—Approximate estimate.
 C., E., and F.—These charges fluctuate from year to year, and cannot be estimated very closely.
 D.—A vacancy occurred during the year, and the consequent promotions were made at lower Salaries than those previously paid.

The Surplus of 2,610*l.* 2*s.* 1*d.*, shown on the Account of the Vote "Treasury," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

T R E A S U R Y.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-head:—

B.—Travelling Expenses:

2. The Net Surplus to be surrendered is, as shown by the Account, 527 *l.* 4 *s.*

	£.	s.	d.
Grant	57,058	-	-
Expenditure	56,530	16	-
Net Surplus	£. 527	4	-

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOME OFFICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant:	
			Less than Granted.	More than Granted.
HOME OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	25,422 - -	25,534 2 10	- - -	112 2 10
B.—Queen's Messengers - - - - -	460 - -	269 2 11	190 17 1	- - -
C.—Special Inquiries - - - - -	150 - -	292 17 1	- - -	142 17 1
D.—Pedlars' Certificates - - - - -	247 - -	192 19 -	54 1 -	- - -
E.—Incidental Expenses - - - - -	170 - -	196 7 -	- - -	26 7 -
FACTORY DEPARTMENTS:				
F.—Salaries - - - - -	20,013 - -	19,917 15 3	95 4 9	- - -
G.—Travelling, &c. - - - - -	4,852 - -	5,352 4 9	- - -	500 4 9
H.—Fees to Surgeons - - - - -	1,600 - -	1,396 1 6	203 18 6	- - -
I.—Costs of Prosecutions - - - - -	200 - -	169 18 2	30 1 10	- - -
K.—Incidental Expenses - - - - -	300 - -	266 13 4	33 6 8	- - -
INSPECTION OF GUNPOWDER WORKS:				
L.—Salaries - - - - -	1,436 - -	1,560 4 6	- - -	124 4 6
M.—Travelling - - - - -	550 - -	356 10 7	193 9 5	- - -
N.—Analysis - - - - -	100 - -	89 12 -	10 8 -	- - -
O.—Incidental Expenses - - - - -	50 - -	23 11 1	26 8 11	- - -
INSPECTION OF MINES:				
P.—Salaries - - - - -	14,088 - -	13,819 13 4	268 6 8	- - -
Q.—Travelling - - - - -	6,500 - -	7,106 8 4	- - -	606 8 4
R.—Costs of Prosecutions and Arbitrations - -	400 - -	1,325 13 8	- - -	325 13 8
Ditto, Supplementary Vote - - -	600 - -			
S.—Incidental Expenses - - - - -	500 - -	506 18 5	- - -	6 18 5
BOARDS OF EXAMINATION OF MANAGERS OF COAL MINES:				
T.—Salaries of Secretaries - - - - -	180 - -	180 - -	- - -	- - -
U.—Travelling Expenses of the Board - - -	800 - -	438 10 -	361 10 -	- - -
V.—Salaries of Examiners - - - - -	720 - -	635 5 -	84 15 -	- - -
W.—Travelling Expenses of Examiners - - -	360 - -	315 - -	45 - -	- - -
Carried forward - - - £.	79,698 - -	79,945 8 9	1,597 7 10	1,844 16 7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	79,698 - -	79,945 8 9	1,597 7 10	1,844 16 7
Boards of Examination of Managers of Coal Mines— <i>continued.</i>				
X.—Expenses of Examinations in Ireland - -	150 - -	10 - -	140 - -	—
Y.—Advertisements - - - - -	150 - -	198 15 1	- - -	48 15 1
Z.—Hire of Rooms - - - - -	100 - -	35 6 -	64 14 -	—
A. 1.—Furniture - - - - -	50 - -	5 6 -	44 14 -	—
B. 1.—Incidental Expenses - - - - -	75 - -	14 6 1	60 13 11	—
INSPECTORS AND COMMISSIONERS OF FISHERIES:				
C. 1.—Salaries - - - - -	2,157 - -	2,342 5 1	- - -	185 5 1
D. 1.—Travelling - - - - -	450 - -	380 2 10	69 17 2	—
E. 1.—Incidental Expenses - - - - -	70 - -	81 16 9	- - -	11 16 9
INSPECTION OF BURIAL GROUNDS:				
F. 1.—Salaries - - - - -	903 - -	898 8 9	4 11 3	—
G. 1.—Travelling - - - - -	200 - -	182 14 11	17 5 1	—
H. 1.—Incidental Expenses - - - - -	4 - -	4 19 1	- - -	- 19 1
INSPECTORS OF PRISONS:				
I. 1.—Salaries - - - - -	1,500 - -	1,500 - -	—	—
K. 1.—Travelling - - - - -	300 - -	284 16 5	15 3 7	—
L. 1.—Incidental Expenses - - - - -	5 - -	- 15 11	4 4 1	—
£.	85,812 - -	85,885 1 8	2,018 10 11	2,091 12 7
Deduct Surplus - - - - -				2,018 10 11
Net Deficit to be voted - - - - £.				73 1 8

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	2,000 - -
Amount of Extra Receipts realised in the Year 1874–75, and paid over to Exchequer -	3,488 9 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—An additional number of writers had to be employed.
 B.—On 1st January 1874, revised regulations came into operation, considerably lessening the travelling expenses of the Queen's Messengers.
 C.—An inquiry respecting the Herne Bay Oyster Fishery was held, the expenses of which were not foreseen when the estimate was framed.
 D.—One quarter's charge for the police employed did not come in course of payment during the financial year.
 E.—The charge for newspapers exceeded the estimate by about 10*l.*, and an expense of 14*l.* was incurred in obtaining information with respect to artisans' dwellings.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

- F.—Casual difference from temporary vacancies, &c.
 G.—An under-estimate.
 H.—The payments are for accidents reported; the number reported during the year were only 7,251, being 500 less than the average of previous years.
 I.—A casual difference.
 K.—A casual difference.
 L.—One of the Inspectors was promoted from the rank of captain to that of major, with a consequent increase of pay, and it was found necessary to appoint a permanent clerk in lieu of having temporary clerical assistance.
 M.—The estimate was based on the expenditure of the previous year.
 N.—Casual difference.
 O.—An over-estimate.
 P.—A Senior Inspector died, which caused a vacancy in the staff for 133 days.
 Q.—The expenditure in the previous year having been only 6,085 *l.*, it was considered that an estimate of 6,500 *l.* allowed ample margin. No reason can be assigned why the expenditure has been so heavy.
 R.—In two arbitration cases the costs had to be paid by the "Home Office."
 S.—A casual difference.
 U.—The number of meetings held were considerably below the number anticipated.
 V.—In nine instances the full number of Examiners were not present at the examination, and their fees were accordingly not paid.
 W.—Similar explanation as under sub-head V.
 X.—The only charge paid was the Secretary's salary, as it was not found necessary to hold any examination in Ireland during the year.
 Y.—The charge for advertisements cannot be estimated with any degree of certainty.
 Z.—The use of rooms was obtained for less than had been anticipated.
 A. 1.—It was not found necessary to sanction the purchase of furniture.
 B. 1.—The expenditure under this, and the preceding sub-heads, was very closely watched, and the result is that the incidental expenses for 24 local examinations held during the year were only 14 *l.* 6 *s.* 1 *d.*
 C. 1.—A special inquiry was held respecting the Tweed Fisheries, which cost 201 *l.* On the other hand, the Scotch Commissioners were paid 16 *l.* 10 *s.* less than the estimate.
 D. 1.—A casual difference.
 E. 1.—A notice to yachtsmen warning them against capturing salmon in the Narrow Seas, wherein the Crown and its grantees have alone the right of fishing, was extensively advertised.
 F. 1., G. 1., and H. 1.—Casual differences.
 K. 1. and L. 1.—Casual differences.

EXCHEQUER EXTRA RECEIPTS.

The Estimate was thus arrived at—		The Amounts received were—	
Home Office Fees	£. 750	Home Office Fees	£. s. d.
Coal Mine Fines	200	Coal Mine Fines	1,619 16 —
Factory Fines	1,050	Factory Fines	665 5 4
		Sundries	1,202 16 3
	£. 2,000		— 12 —
			£. 3,488 9 9

The excess on the first item arises from the large number of creations at the commencement of 1874, and on the second item from the extra number of prosecutions under the New Coal Mines Regulation Act, and from a better system of collection.

The Surplus of 2,809 *l.* 14 *s.* 11 *d.*, shown on the Account of the Vote "Home Office," for the year ended 31st March 1874, has been surrendered.

Home Office,
26 November 1875.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmcr.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

Home Office:	Boards of Examination of Managers of
A. Salaries, Wages, and Allowances.	Coal Mines:
C. Special Inquiries.	Y. Advertisements.
E. Incidental Expenses.	
Factory Departments:	Inspectors and Commissioners of
G. Travelling, &c.	Fisheries:
Inspection of Gunpowder Works:	C. 1. Salaries.
L. Salaries.	E. 1. Incidental Expenses.
Inspection of Mines:	
Q. Travelling.	Inspection of Burial Grounds:
R. Costs of Prosecutions and Arbitrations.	H. 1. Incidental Expenses.
S. Incidental Expenses.	

2. The Net Deficit to be voted is, as shown by the Account, 73 *l.* 1 *s.* 8 *d.*

	£.	s.	d.
Grant - - - - -	85,812	-	-
Expenditure - - - - -	85,885	1	8
Net Deficit - - -	£.	73	1 8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	41,278 - -	41,263 14 2	14 5 10			
B.—Messengers' Salaries - - - - -	6,630 - -	6,480 - -	150 - -			
C.— Ditto - Travelling Expenses - - -	9,500 - -	8,552 4 5	947 15 7			
D.—Telegraph Expenses - - - - -	3,500 - -	2,230 2 5	1,269 17 7			
E.—Incidental Expenses - - - - -	805 - -	778 16 2	26 3 10			
	£. 61,713 - -	59,304 17 2				
Surplus to be surrendered - - - £.			2,408 2 10			

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer -	600 - -
	619 8 -

Note.—Gratuities of 200 *l.* and 150 *l.* were paid to two clerks of the Foreign Office for special services during the period of this Account, and were charged to Class V., Vote 1, Sub-head O.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Observation not considered necessary.
 B.—The result of lapses of salary on the occasions of two vacancies, and of changes consequent thereon.
 C.—It was found possible to confine the Expenditure within the amount at which it had been estimated.
 D.—Chiefly caused by delay in the presentation of a claim which it was anticipated would come in course of payment during the year.
 E.—Same as A.

The Surplus of 1,307 *l.* 2 *s.* 10 *d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1874, has been surrendered.

Foreign Office, }
 29 November 1875. }

F. B. Alston,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN addition to the gratuities mentioned in the note as having been paid to Clerks in the Foreign Office, the following extra allowances to other Clerks whilst employed on Special Services have been charged upon the Vote for Diplomatic Services, in addition to their Travelling and Incidental Expenses:—

	£.	s.	d.
French Commercial Treaty—			
Commissioner - - - - -	258	6	-
Secretary - - - - -	184	16	-
Consular Tour of Inspection—			
Commissioner - - - - -	126	-	-

2. The Surplus is, as shown by the Account, 2,408 *l.* 2 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - -	61,713	-	-
Expenditure - - - - -	59,304	17	2
Surplus - - - - -	£. 2,408	2	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the Salaries and Expenses of the Department of Her Majesty's SECRETARY of STATE for the COLONIES, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	30,906 - -	30,850 3 11	55 16 1	—
B.—Telegrams - - - - -	2,050 - -	638 1 8	1,411 18 4	—
C.—Incidental Expenses - - - - -	584 - -	483 3 -	100 17 -	—
	£. 33,540 - -	31,971 8 7		—
Surplus to be surrendered - - - - -			1,568 11 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There were departmental changes in the course of the year, and the expenditure for copying clerks, &c. is apt to fluctuate. (There was a Supplementary Estimate in this case.)

B.—Heavy outstanding claims of the General Post Office for 1874 were not presented until after the close of the financial year 1874-75, in consequence of a doubt whether it was the intention of the Treasury that payment should be reclaimed from this Department. (There was a Supplementary Estimate in this case.)

C.—This expenditure is apt to fluctuate, and the outlay for Housekeeping Expenses, &c., and Messengers' Bills, fell short of the Estimate.

A Grant has been taken for 901 l. 5 s. 2 d., the Deficit shown in the Account of the Vote "Colonial Office," for the year ended 31st March 1874.

Colonial Office, }
30 October 1875. }

Carnarvon.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,568*l.* 11*s.* 5*d.*

	£.	s.	d.
Grant - - - - -	33,540	-	-
Expenditure - - - - -	31,971	8	7
Surplus - - -	£. 1,568	11	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
PRIVY COUNCIL OFFICE :				
A.—Salaries and Wages - - - - -	£. s. d. 14,022 - -	£. s. d. 13,462 5 7	£. s. d. 559 14 5	£. s. d. —
B.—Incidental Expenses - - - - -	700 - -	666 - 7	33 19 5	—
C.—Auxiliary Scientific Investigations - - -	2,000 - -	1,999 18 3	- 1 9	—
D.—Expenses under Pharmacy Act - - -	150 - -	124 15 -	25 5 -	—
QUARANTINE EXPENSES :				
E.—Salaries - - - - -	1,814 - -	2,309 13 2	- -	495 13 2
F.—Incidental Expenses - - - - -	910 - -	226 15 1	683 4 11	—
G.—Expenses of Receiving Ships - - - - -	100 - -	- -	100 - -	—
VETERINARY DEPARTMENT :				
H.—Salaries - - - - -	10,880 - -	10,969 3 8	- -	89 3 8
I.—Travelling Expenses - - - - -	350 - -	403 16 -	- -	58 16 -
J.—Incidental Expenses - - - - -	350 - -	256 5 9	93 14 3	—
£.	31,276 - -	30,423 13 1	1,495 19 9	643 12 10
Deduct Deficit - - - - -			643 12 10	
Net Surplus to be surrendered - - - £.			852 6 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d. — - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - -	3,000 - -
	2,454 16 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—On the one hand, there was a saving on account of the following items: Vacancies in two Junior Clerkships; Clerkship of Council vacant for a short time; situation of Chamber Keeper also vacant for five months; balance of Salaries due to the late Sir A. Helps, and to one of the Chamber Keepers not paid in 1874-75; amount paid to Writers less than anticipated; ditto to Extra Messengers, &c., and, on the other hand, there was an excess of Expenditure on the sum estimated for Shorthand Writing.

B.—Difference between an Estimate and actual Expenditure.

D.—The variation arose from Dr. MacLagan being prevented, by an accident, from attending some of the examinations of the Pharmaceutical Society in Scotland.

E.—The Customs state that a greater number of visits have been made by the Medical Inspectors than was anticipated.

F.—The amount of Stores paid for has been less than was anticipated.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued*VOTE 7.—PRIVY COUNCIL OFFICE—*continued*.EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued*.

G.—No outlay on this head.

H.—Employment of additional Inspectors.

I.—Expenses consequent upon the employment of additional Inspectors.

J.—Owing to only one half-yearly account for the Burial of the Carcasses of Animals washed ashore having been received instead of two.

The Surplus of 1,499 l. 1 s. 8 d., shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1874, has been surrendered.

Privy Council Office, }
30 November 1875. }

E. Harrison,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

QUARANTINE EXPENSES:

E.—Salaries.

VETERINARY DEPARTMENT:

H.—Salaries.

I.—Travelling Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 852 l. 6 s. 11 d.

	£.	s.	d.
Grant - - - - -	31,276	-	-
Expenditure - - - - -	30,423	13	1
Net Surplus - - -	£. 852	6	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "BOARD OF TRADE," in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Board of Trade - - -	A.—Salaries - - - 50,638 - -	50,143 5 3	494 14 9	—
	B.—Writers - - - 4,400 - -	4,853 8 4	—	453 8 4
	C.—Special Services - - 7,810 - -	2,024 - 2	5,785 19 10	—
	D.—Travelling - - - 2,200 - -	2,256 5 4	—	56 5 4
	E.—Incidental Expenses 1,050 - -	779 6 1	270 13 11	—
Standards Department -	F.—Salaries - - - 1,383 - -	1,436 16 -	—	53 16 -
	G.—Incidental Expenses 680 - -	791 10 11	—	111 10 11
General Register and Re- cord Office of Seamen -	H.—Salaries - - - 13,050 - -	12,837 9 3	212 10 9	—
	I.—Temporary Clerks, Sorters, and Writers. 2,984 - -	2,923 12 3	60 7 9	—
	J.—Travelling - - - 100 - -	5 5 1	94 14 11	—
	K.—Incidental Expenses 150 - -	102 8 3	47 11 9	—
Joint Stock Companies Registration Office -	L.—Salaries - - - 2,799 - -	2,785 8 10	13 11 2	—
	M.—Incidental Expenses 30 - -	26 9 4	3 10 8	—
Designs Office - - -	N.—Salaries - - - 1,787 - -	1,776 7 9	10 12 3	—
	O.—Incidental Expenses 30 - -	19 13 11	10 6 1	—
Inspector of Proving Es- tablishment for Chain	P.—Salary - - - 200 - -	83 6 8	116 13 4	—
Cables and Anchors -	Q.—Travelling - - - 250 - -	51 6 4	198 13 8	—
	R.—Incidents - - - 60 - -	44 17 9	15 2 3	—
Inspectors of Corn Returns	S.—Salaries - - - 1,070 - -	994 15 10	75 4 2	—
	T.—Incidental Expenses 300 - -	272 16 9	27 3 3	—
	U.—Remuneration to Officers of Inland Revenue. 11,750 - -	11,733 17 6	16 2 6	—
Agricultural Statistics -	V.—Expenses of Collec- tion in Channel Islands and Isle of Man. 190 - -	123 16 10	66 3 2	—
	W.—Postage - - - 3,300 - -	3,269 16 11	30 3 1	—
	X.—Incidental Expenses 250 - -	168 2 3	81 17 9	—
Surveyors of Tonnage -	Y.—Salaries - - - 1,405 - -	1,155 13 -	249 7 -	—
	Z.—Incidental Expenses 50 - -	6 18 7	43 1 5	—
Emigration - - -	A 1.—Contribution to Mercantile Marine Fund. 2,000 - -	2,000 - -	—	—
	£. 109,916 - -	102,666 15 2	7,924 5 5	675 - 7
	Deduct Deficit - - -	- - -	675 - 7	- - -
	Net Surplus to be surrendered - - £.	- - -	7,249 4 10	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 5,800 - -
5,278 2 4

Gross Amount of Extra Receipts brought to Account - - - £. s. d.
Less refunded - - - - - 5,699 11 1
421 8 9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is owing to reductions in the Upper Establishment.

B.—This deficiency arises from an increase of work beyond what was anticipated when the Estimates were framed.

C.—The saving on this sub-head is owing to there having been less expended on account of the detention of alleged unseaworthy ships than was estimated.

D., F., I., K., L., M., N., O., R., S., T., U., V., W., X., Z.—Nil.

E.—This saving arises from the cost of inland telegrams being borne by the Post Office during part of the year.

G.—This deficiency arises from the accounts for certain instruments ordered in 1873-74 not coming in course of payment till 1874-75.

H.—This saving is mainly owing to the present Registrar General being at his minimum salary, whereas the late Registrar General was at his maximum salary.

J.—Over-estimated.

P. } These savings arise from the cost of this service having been transferred to the Mercantile Marine Fund by 37 &
Q. } 38 Vict. c. 51.

Y.—This saving arises from a vacancy in the establishment.

A Grant has been taken for 810 *l.* 17 *s.* 10 *d.*, the Deficit shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1874.

The Treasury will be written to for their sanction for the application of the savings on the several Sub-heads being applied to meet the deficiencies on the other Sub-heads. Their reply will be forwarded when received.

Board of Trade, }
30 November 1875. }

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an excess of expenditure over the Estimate under the Sub-heads, B., D., *Excesses.*
F., G.

2. Under the Sub-head A., Salaries, I have to notice that payments amounting to 44 *l.* 11 *s.* 5 *d.* have been made to a person who had received a certificate of qualification as a Boy Messenger, but who had failed to obtain the further certificate required upon his being appointed to the class of permanent Messengers. Payments to an unqualified person.

It is stated by the Board of Trade that he would be sent up for re-examination by the Civil Service Commissioners in February of this year.

3. The Net Surplus to be surrendered is, as shown by the Account, 7,249 *l.* 4 *s.* 10 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	109,916	-	-
Expenditure - - - - -	102,666	15	2
Net Surplus - - - - -	£. 7,249	4	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LORD PRIVY SEAL, in the Year ended 31st March 1875, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	2,670 - -	2,679 8 8	—	9 8 8
B.—Incidental Expenses - - - - -	52 - -	54 11 8	—	2 11 8
	£. 2,722 - -	2,734 - 4	—	
Deficit to be voted - - - £.				12 - 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess of Expenditure arises from the wages of the Office Keeper having been transferred from Sub-head B. to Sub-head A. for the quarter ending 31st March 1874, and omitted to be charged for that quarter, but charged in the quarter to 30th June 1874 (*viz.*):

Quarters wages - - - - -	£. s. d.
Excess of Grant for Salaries, &c. - - -	11 14 -
	2 5 4
£.	9 8 8

B.—The Expenditure under this Sub-head was more than was anticipated at the time of framing the Estimate.

The Surplus of 86*l.* 7*s.* 8*d.*, shown on the Account of the Vote "Privy Seal Office," for the year ended 31st March 1874, has been surrendered.

Privy Seal Office, }
27 May 1875. }

William English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. De Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has occurred under the following Sub-heads:

A.—Salaries and Wages.

B.—Incidental Expenses.

2. The Deficit to be voted is, as shown by the Account, 12*l.* - *s.* 4*d.*

	£.	s.	d.
Grant - - - - -	2,722	-	-
Expenditure - - - - -	2,734	-	4
Deficit - - -	£. 12	-	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. .			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - - -	19,708 - -	19,620 8 10	87 11 2		—	
B.—Travelling - - - - -	200 - -	121 7 9	78 12 3		—	
C.—Incidental Expenses - - - - -	50 - -	20 1 8	29 18 4		—	
ENDOWED SCHOOLS DEPARTMENT:						
A.—Salaries and Wages - - - - -	2,233 - -	Nil -	2,233 - -		—	
B.—Travelling Allowances (Assistant Commissioners)	250 - -		250 - -		—	
C.—Occasional Assistant Commissioners - -	375 - -		375 - -		—	
D.—Incidental Expenses - - - - -	50 - -		50 - -		—	
£.	22,866 - -	19,761 18 3				
Surplus to be surrendered - - - £.			3,104 1 9			

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the year 1874-5, and paid over to Exchequer	2 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The death of a clerk in the Senior Division of the Second Class.
- B.—By reason of the inspectors not having been absent from London so much as was anticipated at the time of framing the Estimate, which must necessarily be an approximate one.
- C.—An Estimate for Incidental Expenses must also necessarily be an approximate one.

ENDOWED SCHOOLS DEPARTMENT.

A, B, C, and D.—This Grant formed a Supplementary Estimate, and not being voted until 8th March 1875, it was not found practicable to pay the salaries, &c., under these heads before the termination of the financial year for which the Estimate was taken.

The application of those sums will therefore appear in the Appropriation Account for 1875-6.

Charity Commission, }
17 Nov. 1875. }

Henry M. Vane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer,

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus of 1,717 *l.* 2 *s.* 7 *d.*, shown on the Account of the Vote "Charity Commission," for the year ended the 31st March 1874, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account.

2. The Surplus to be surrendered is, as shown by the Account, 3,104 *l.* 1 *s.* 9 *d.*

	£.	s.	d.
Grant - - - - -	22,866	-	-
Expenditure - - - - -	19,761	18	3
Surplus - - -	£. 3,104	1	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	10,858 - -	10,876 6 4	- - -	18 6 4
B.—Assistant Examiners - - - - -	5,500 - -	5,612 19 10	- - -	112 19 10
C.—Incidental Expenses - - - - -	1,100 - -	1,080 13 1	19 6 11	-
D.—Writers - - - - -	2,250 - -	1,818 1 5	431 18 7	-
	£. 19,708 - -	19,388 - 8	451 5 6	131 6 2
		Deduct Deficit - - - - -	131 6 2	
		Net Surplus to be surrendered - £.	319 19 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A greater Expenditure was found necessary for temporary Messengers than had been estimated for.

B.—A greater Expenditure than had been foreseen became necessary. The expenditure under this Sub-head, which comprises examinations for the Army as well as for the Civil Service, is, to a very limited extent, under the control of the Commissioners.

C.—Casual difference between Estimate and Expenditure.

D.—The amount of Writer's holiday pay which fell upon this Vote, and the expenditure on the Copying Office, were less than had been estimated. The amount of these charges depends on the action of other Departments, and cannot be accurately foreseen.

Note.—A Vote has been taken for 123 l. 14 s. 6 d., the deficit shown on the Account of the Vote for "Civil Service Commission," for the year ended 31st March 1874.

T. Walrond,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

- A.—Salaries, Wages, and Allowances.
- B.—Assistant Examiners.

2. The Net Surplus to be surrendered is, as shown by the Account, 319 *l.* 19 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - -	19,708	-	-
Expenditure - - - - -	19,388	-	8
Net Surplus. - - -	£. 319	19	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD, INCLOSURE, and TITHE COMMISSION, in the Year ended 31st of March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	14,556 - -	14,461 11 8	94 8 4	—
B.—Tracings from Maps, &c: - - - - -	2,000 - -	1,674 7 8	325 12 4	—
C.—Legal Expenses - - - - -	150 - -	71 3 8	78 16 4	—
D.—Copying, &c. - - - - -	1,600 - -	1,443 12 2	156 7 10	—
E.—Incidental Expenses - - - - -	89 - -	87 4 7	1 15 5	—
£.	18,395 - -	17,737 19 9		—
Surplus to be surrendered - - - £.			657 - 3	
Estimated Amount of Exchequer Extra Receipts payable to Exchequer - - -			£. s. d.	
Amount of Extra Receipts realised in the Year 1874-5, 3,461 l. 3 s. 4 d., and paid over to Exchequer - - -			3,592 - -	
			3,429 2 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 92 l. 3 s. 4 d. upon payments to the Permanent Officers of the Commission; a Saving of 62 l. upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require; and a Saving of 12 s. in payments to Servants. There was an increase of 12 l. 1 s. upon payments to Assistant Commissioner; and also of 43 l. 6 s. to a Temporary Messenger, leaving a net Saving of 94 l. 8 s. 4 d.

B.—The Expenditure for Tracings from Maps, &c., and Extracts, and Copies from documents, depends upon the demand of the Public for such work. The Estimate exceeded the Payments by a Sum of 325 l. 12 s. 4 d. It is to be observed that the total Cost is entirely repaid by the parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—There was no Action or Suit, but only the usual Legal Expenses, and there was a Saving of 78 l. 16 s. 4 d.

D.—The Expenditure under this head is partly for Day-work and partly for Task-work, and was less than the Estimate by the sum of 156 l. 7 s. 10 d.

E.—There was a Saving of 16 l. 0 s. 2 d. in payments for Map Rollers and Carriage of Parcels, and an increase in the payment for Sundries of 14 l. 4 s. 9 d., leaving a Net Saving of 1 l. 15 s. 5 d.

The sum of 691 l. 0 s. 10 d., shown on the Account of the Vote "Copyhold Inclosure and Tithe Commission," for the year ended 31st March 1874, has been surrendered.

Copyhold Inclosure and Tithe Commission,
22 October 1875.

G. Darby, } Commissioners and Accounting Officers.
G. Ridley, }

G. Taylor, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 657 *l.* 0 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - -	18,395	-	-
Expenditure - - - - -	17,737	19	9
Surplus - - -	£. 657	-	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

Vote 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INCLOSURE.				
A.—Salaries - - - - -	£. s. d.	£. s. d.	£. s. d.	£. s. d.
B.—Travelling, &c. - - - - -	500 - -	201 12 -	298 8 -	—
C.—Legal Charges - - - - -	200 - -	73 - 4	126 19 8	—
D.—Copying, Engrossing, Plans, &c. - - -	100 - -	15 4 -	84 16 -	—
E.—Incidentals - - - - -	1,000 - -	917 18 3	82 1 9	—
	1,500 - -	1,157 10 11	342 9 1	—
DRAINAGE.				
F.—Salaries - - - - -	3,900 - -	3,480 15 -	419 5 -	—
G.—Travelling, &c. - - - - -	1,300 - -	1,280 14 2	19 5 10	—
H.—Copying, Engrossing, Plans, &c. - - -	50 - -	24 6 2	25 13 10	—
I.—Incidentals - - - - -	100 - -	118 17 6	-	18 17 6
£.	8,650 - -	7,269 18 4	1,398 19 2	18 17 6
Deduct Deficit - - - - -			18 17 6	
Net Surplus to be surrendered - - - £.			1,380 1 8	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d.	
Amount of Extra Receipts realised in the Year 1874-75 - - - - -			8,000 - -	
Ditto, paid over to Exchequer - - - - -			9,386 10 2	
			8,052 18 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. *Over-estimated.*
 B.—Travelling, &c. Expenses incurred by the above. *Over-estimated.*
 C.—Legal Charges. *Over-estimated.*
 D.—Copying, Engrossing Plans, &c. *Over-estimated.*
 E.—Incidentals. *Over-estimated.*
 F.—Salaries or Allowances to Drainage Inspectors *Over-estimated.*
 G.—Travelling, &c. Expenses incurred by Drainage Inspectors. *Over-estimated.*
 H.—Copying, Engrossing, Plans, &c. *Over-estimated.*
 I.—Incidentals. *Under-estimated.*

The Surplus of 1,356*l.* 13*s.* 7*d.*, shown on the Account of the Vote "Inclosure and Drainage Acts—Imprest Expenses," for the Year ended 31st March 1874, has been surrendered.

Inclosure Commission, }
26 November 1875. }

G. Darby, } Inclosure Commissioners,
James Caird, } Accounting Officers.
A. H. Tattershall.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:

DRAINAGE:

I.—Incidentals.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,380*l.* 1*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	8,650	-	-
Expenditure - - - - -	7,269	18	4
Net Surplus - - -	1,380	1	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	36,174 - -	36,138 10 7	35 9 5	—
B.—Travelling Expenses - - - - -	330 - -	329 13 4	- 6 8	—
C.—Law Expenses - - - - -	30 - -	21 - -	9 - -	—
D.—Incidental Expenses - - - - -	250 - -	146 15 -	103 5 -	—
E.—Chancery Audit - - - - -	4,135 - -	4,134 17 1	- 2 11	—
	£. 40,919 - -	40,770 16 -		—
Surplus to be surrendered - - - - -			£. 148 4 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - -	3,000 - -
	3,453 7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Estimated as closely as possible.
 B.—Estimated as closely as possible.
 C.—Estimated as closely as possible.
 D.—The Expenditure for Incidental Expenses has been less than Estimated, in part owing to the number of Vacancies not filled up.
 E.—Estimated as closely as possible.

The Surplus of 1,802 *l.* 17 *s.* 4 *d.*, shown on the Account of the Vote for the "Exchequer and Audit Department," for the year 1873-4, has been surrendered.

Extra Receipts.—Owing to a more rapid Examination having been given to the Greenwich Hospital Accounts, payment for the Audit of Two Years' Accounts was received in the course of the year.

Exchequer and Audit Department,
10 August 1875.

C. Lister Ryan,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 148 l. 4 s.

	£.	s.	d.
Grant - - - - -	40,919	-	-
Expenditure - - - - -	40,770	16	-
Surplus - - - - -	£. 148	4	-

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRARS of FRIENDLY SOCIETIES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND.				
A.—Salaries	£. s. d.	£. s. d.	£. s. d.	£. s. d.
B.—Incidental Expenses	1,948 - -	2,104 3 5	- - -	156 3 5
	20 - -	2 14 2	17 5 10	—
SCOTLAND.				
C.—Salaries and Allowances	215 - -	238 17 9	- - -	23 17 9
IRELAND.				
D.—Salaries and Allowances	215 - -	215 - -	—	—
£.	2,398 - -	2,560 15 4	17 5 10	180 1 2
Deduct Surplus - - - - -			17 5 10	
Net Deficit to be voted - - - £.			162 15 4	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - £. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - - Nil.
- 177 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure of 156 l. 3 s. 5 d. more than Estimate, is made up of—

Registrar, more than Estimate	£. s. d.
Second Clerks, more than Estimate	28 17 9
Messenger, more than Estimate	54 9 -
Copying Clerk, more than Estimate	27 19 6
Writers, more than Estimate	27 10 6
	17 6 8
	£. 156 3 5

B.—The Expenditure, 17 l. 5 s. 10 d., less than Estimate, is made up of "Incidental Expenses," being that sum less than Estimate.

C.—The Expenditure, 23 l. 17 s. 9 d., more than Estimate, is made up of that sum having been paid to Mr. Guthrie after he had ceased to be Registrar for Scotland. This sum was repaid by Mr. Guthrie, and has been paid into the Exchequer under the head of "Recoveries, 1873-74."

A Grant has been taken for the Deficit, 58 l. 18 s. 9 d., shown on the Account of the Vote "Registrars of Friendly Societies," for the year ended 31st March 1874.

4 June 1875.

J. M. Ludlow, Registrar, Accounting Officer.

Henry Tompkins, Chief Clerk.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:—

ENGLAND :

A.—Salaries.

SCOTLAND :

C.—Salaries and Allowances.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that the Registrar receives, in addition to his salary as Registrar, 200*l.* per annum, as Barrister for Revision of Rules of Savings Banks, which sum is defrayed out of the Vote for the “National Debt Office.”

Addition to Registrar's salary.

3. The Net Deficit to be voted is, as shown by the Account, 162 *l.* 15 *s.* 4 *d.*

Net Deficit.

	£.	s.	d.
Grant - - - - -	2,398	-	-
Expenditure - - - - -	2,560	15	4
Net Deficit - - - - -	£. 162	15	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

Vote 16.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
LOCAL GOVERNMENT BOARD:						
A.—Salaries and Wages - - - - -	54,855 - -	55,861 18 10	- - -	-	1,006 18 10	-
B.—Law Charges, Special Inquiries, &c. - - -	3,600 - -	1,472 13 -	2,127 7 -	-	-	-
C.—Travelling Expenses - - - - -	9,518 - -	8,078 14 9	1,439 5 3	-	-	-
D.—Parliamentary Returns - - - - -	10,000 - -	4,417 15 9	5,582 4 3	-	-	-
E.—Incidental Expenses - - - - -	1,030 - -	932 7 4	97 12 8	-	-	-
INSPECTION OF METROPOLITAN VAGRANT WARDS						
F.—Salaries - - - - -	373 - -	371 16 -	1 4 -	-	-	-
G.—Travelling Expenses - - - - -	109 - -	66 18 4	42 1 8	-	-	-
POOR LAW DEPARTMENT:						
Inspection of Workhouse Schools:						
H.—Salaries - - - - -	2,065 - -	1,402 13 11	662 6 1	-	-	-
I.—Travelling Expenses - - - - -	1,400 - -	1,364 6 3	35 13 9	-	-	-
J.—Incidental Expenses - - - - -	12 - -	13 18 4	- - -	-	1 18 4	-
Poor Law Auditors:						
K.—Salaries - - - - -	14,608 - -	15,299 - -	- - -	-	691 - -	-
L.—Travelling Expenses - - - - -	2,000 - -	1,967 - -	33 - -	-	-	-
M.—Incidental Expenses - - - - -	1,335 - -	1,431 4 6	- - -	-	96 4 -	-
LOCAL GOVERNMENT ACT DEPARTMENT:						
N.—Salaries - - - - -	4,550 - -	5,190 14 -	- - -	-	640 14 -	-
O.—Travelling Expenses - - - - -	1,200 - -	1,502 17 1	- - -	-	302 17 1	-
MEDICAL DEPARTMENT:						
P.—Salaries - - - - -	10,809 - -	10,583 14 5	225 5 7	-	-	-
Q.—Travelling Expenses - - - - -	4,100 - -	2,899 7 8	1,200 12 4	-	-	-
R.—Vaccination Inspection, &c. - - - - -	632 - -	634 - 8	- - -	-	2 - 8	-
S.—Public Vaccinators - - - - -	6,000 - -	8,815 16 5	- - -	-	2,815 16 5	-
T.—Postage of Vaccination Certificates - - -	2,500 - -	3,385 8 4	- - -	-	885 8 4	-
U.—Incidental Expenses - - - - -	1,000 - -	678 9 4	321 10 8	-	-	-
INSPECTION UNDER ALKALI ACTS:						
V.—Salaries - - - - -	2,300 - -	2,300 - -	- - -	-	-	-
W.—Travelling Expenses - - - - -	750 - -	812 - 4	- - -	-	62 - 4	-
X.—Incidental Expenses - - - - -	220 - -	90 10 10	129 9 2	-	-	-
TURNPIKES AND HIGHWAYS DEPARTMENT:						
Y.—Salaries - - - - -	839 - -	629 10 6	209 9 6	-	-	-
Z.—Travelling Expenses - - - - -	300 - -	287 10 7	12 9 5	-	-	-
A. 1.—Incidental Expenses - - - - -	94 - -	28 13 -	65 7 -	-	-	-
GRANTS IN AID:						
B. 1.—Teachers in Poor Law Schools - - -	36,500 - -	35,517 11 1	982 8 11	-	-	-
C. 1.—Poor Law Medical Officers - - - - -	127,000 - -	126,959 - 4	40 19 8	-	-	-
D. 1.—Medical Officers of Health and Inspectors of Nuisances - - - - -	70,000 - -	50,059 2 -	19,940 18 -	-	-	-
E. 1.—Pauper Lunatics - - - - -	166,000 - -	164,772 6 -	1,227 14 -	-	-	-
£.	535,699 - -	507,826 19 7	34,376 18 11	-	6,504 18 11	-
Deduct Deficit - - - - -			6,504 18 6	-	-	-
Net Surplus to be surrendered - - - £.			27,872 - 5	-	-	-

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - - Nil.
 - - - - - 360 - 10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess in Expenditure from increased payments to Writers, from increments in the Salaries of two of the Inspectors, and from the personal expenses of one of the Inspectors having been merged in Salaries.

B.—Saving, retirement of Mrs. J. E. Senior, employed on a Special Inquiry, and over-estimate on Special Inquiries, generally.

C.—Saving, alterations in the Department on the death of Mr. Hawley, resignation of Mr. Longley, and the merging of personal Expenses of Inspector in Salary, under Sub-head A.

D.—Saving in respect of Expenses of the Landowners' Return, a considerable Amount having been paid out of the Grant for the preceding Year and after the Estimates were sent in.

E.—Saving—Over-Estimate.

F.—Ditto - - ditto.

G.—Ditto - - ditto.

H.—Saving, alterations, on the death of Mr. Browne, and the resignation of Mr. Tufnell, School Inspector.

I.—Saving, cessation of Travelling during the interim period of vacancies.

J.—Excess—Under-Estimate.

K.—Excess, additional Payments to Auditors for Rural Sanitary Audits (Treasury Letter, No. 35, 18 January 1875).

L.—Saving, amalgamation of Audit Districts.

M.—Excess—Under-Estimate.

N.—Excess, Expenditure on the permanent appointment of Colonel P. Cox, as an additional Inspector.

O.—Excess, ditto and the larger number of inquiries under Sanitary Acts Expenses in part recoverable.

P.—Saving, alterations, on the death of Dr. E. Smith, and repayment of Dr. Seaton's expenses at Vienna by the Foreign Office.

Q.—Saving, the cessation from Travelling during illness of Inspectors, and absence Dr. Seaton from England.

R.—Excess—Under-Estimate.

S.—Excess—Under-Estimate; this item was Estimated at 8,000*l.* by the Board, but reduced to 6,000*l.* by the Treasury.

T.—Excess—Under-Estimate.

U.—Saving—Over-Estimate.

V.—Grant and Expenditure equal.

W.—Excess—Under-Estimate.

X.—Saving—Over-Estimate.

Y.—Saving, non-payment of Salary during interim period from the resignation of Major-General Wortham to the appointment of Mr. Codrington and a reduction in the Salary.

Z.—Saving, - - - ditto - - - ditto and cessation in part of Travelling.

A. 1.—Saving, - - - ditto - - - ditto Expenses.

B. 1.—Saving—Over-Estimate.

C. 1.— - ditto.

D. 1.— - ditto.

E. 1.— - ditto.

The Surplus of 92,295*l.* 17*s.* 4*d.* shown on the Account of the Vote "Local Government Board" for the Year ended 31st March 1874, has been surrendered.

Local Government Board, Whitehall, }
24 September 1875.

John Lambert, Secretary,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excesses.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

LOCAL GOVERNMENT BOARD:

A.—Salaries and Wages.

POOR LAW DEPARTMENT:

Inspection of Workhouse Schools:

J.—Incidental Expenses.

Poor Law Auditors:

K.—Salaries.

M.—Incidental Expenses.

LOCAL GOVERNMENT ACT DEPARTMENT:

N.—Salaries.

O.—Travelling Expenses.

MEDICAL DEPARTMENT:

R.—Vaccination, Inspection, &c.

S.—Public Vaccinators.

T.—Postage of Vaccination Certificates.

INSPECTION UNDER ALKALI ACTS:

W.—Travelling Expenses.

Addition to
Assistant Medical
Officer's salary.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that the Assistant Medical Officer to the Local Government Board has been paid during the year 1874-75 by the Foreign Office a sum of 79*l.* 11*s.* 5*d.* for expenses attendant on his proceeding to the International Sanitary Conference at Vienna, and this expense has been defrayed out of the Vote for Diplomatic Services, Sub-head O, Special Missions and Services.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 27,872 *l.* 0 *s.* 5 *d.*

	£.	s.	d.
Grant - - - - -	535,699	-	-
Expenditure - - - - -	507,826	19	7
Net Surplus - - -	£. 27,872	-	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LUNACY COMMISSION, ENGLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	12,225 - -	12,210 18 -	14 2 -	—
B.—Travelling - - - - -	1,860 - -	1,586 19 9	273 - 3	—
C.—Law Charges - - - - -	650 - -	754 4 7	- - -	104 4 7
D.—Incidental Expenses - - - - -	200 - -	180 1 2	69 18 10	—
	£. 14,935 - -	14,682 3 6	357 1 1	104 4 7
Deduct Deficit - - - - -			104 4 7	
Net Surplus to be surrendered - - - - £.			252 16 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer, 1,408 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Surplus, 14 *l.* 2 *s.* This was owing partly to a Clerkship remaining vacant from the 1st January, and partly also to the situation of Hall Porter not being filled till March.

B.—Travelling.—Surplus, 273 *l.* 0 *s.* 3 *d.*

D.—Incidentals.—Surplus, 69 *l.* 18 *s.* 10 *d.* } The expenditure under these two Sub-Heads was less than expected.

C.—Law Charges.—Excess, 104 *l.* 4 *s.* 7 *d.* This was owing to one Bill of Costs payable in 1873-4 not being returned from the Treasury Solicitor, to whom it had been sent for taxation in time for payment, and, therefore, was dealt with in 1874-5. This excess was, with the sanction of the Lords Commissioners of Her Majesty's Treasury, defrayed out of the savings under the Sub-Heads A, B, and D.

The Surplus of 197 *l.* 15 *s.* 9 *d.*, shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1874, has been surrendered.

21 September 1875.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:
 C. "Law Charges."

2. The Net Surplus to be surrendered is, as shown by the Account, 252 *l.* 16 *s.* 6 *d.*

	£. s. d.
Grant - - - - -	14,935 - -
Expenditure - - - - -	14,682 3 6
Surplus - - - - -	£. 252 16 6

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries, Wages, and Allowances (a) - - -	15,900 - -	16,252 - 7	- - -	-	352 - 7	
B.—Police - - - - -	700 - -	690 16 10	- - -	9 3 2	- - -	
C.—Incidental Office Expenses - - - - -	250 - -	166 2 -	- - -	83 18 -	- - -	
D.—Machinery and Repairs - - - - -	2,500 - -	2,496 5 4	- - -	3 14 8	- - -	
E.—Incidental Coinage Expenses (b) - - -	- - -	- - -	- - -	- - -	- - -	
(1.) Ordinary Expenses - - - - -	- - -	2,537 8 4	- - -	- - -	- - -	
(2.) Expenses at Birmingham in connection with Bronze Coinage - - - - -	5,000 - -	3,438 - -	- - -	- - -	975 8 4	
F.—Alloy Metal - - - - -	500 - -	663 2 2	- - -	- - -	163 2 2	
G.—Brokerage - - - - -	500 - -	527 8 3	- - -	- - -	27 8 3	
H.—Loss on Coinage: Gold - - - - -	1,000 - -	1,555 12 1	- - -	- - -	555 12 1	
I.—Ditto - - - - Silver - - - - -	500 - -	1,220 6 3	- - -	- - -	720 6 3	
K.—Loss on Worn Silver Coin withdrawn from Circulation. - - - - -	30,000 - -	26,547 3 9	- - -	3,452 16 3	- - -	
L.—Packing, &c. Specie for Treasury Chest - - -	200 - -	312 14 9	- - -	- - -	112 14 9	
	£. 57,050 - -	56,407 - 4	- - -	3,549 12 1	2,906 12 5	
Deduct Deficit - - - - -	- - -	- - -	- - -	2,906 12 5	- - -	
Net Surplus to be surrendered - - - - -	- - -	- - - £.	- - -	642 19 8	- - -	

(a) Including Supplementary Vote of 1,000*l.*

(b) Including Supplementary Vote of 3,500*l.*

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - - - -	100,000 - -
	85,255 18 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is caused by the payment for overtime to artificers employed in repairing machinery, and manufacturing dies, beyond the usual hours; and by the arrangement under which charwomen's wages are charged to this Sub-Head instead of to Sub-Head C.

C.—This Saving is owing to the payment of charwomen's wages from the sum voted under Sub-Head A.

E.—(1.) The unusually large demand for Silver and Bronze Coin has again greatly increased the ordinary expenses under this Sub-Head.

(2.) In consequence of the demand for Coin, it became necessary to enter into a contract for the execution of a Bronze Coinage by a private firm.

F.—The quantity of alloy metal required for the Bronze Coinage during the year was greater than was anticipated.

H.—The loss on the Gold Coinage was greater than was expected, nearly two-thirds of the metal coined having consisted of light coin withdrawn from circulation, which retains a certain amount of dirt, and being below the standard of fineness, requires the admixture of a certain amount of fine gold before it can be converted into coin.

I.—The Silver Coinage extending from 1871 to 1874 having been completed during the year, the sum voted for the current year was found insufficient to cover the total loss, which can only be accurately ascertained at the close of a coinage.

K.—The amount of Worn Silver Coin withdrawn from circulation has been less than was anticipated.

L.—The amount of Gold Coin packed for the Treasury Chests abroad has been greater than was expected.

The Surplus of 670*l.* 6*s.* 5*d.*, shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1874, has been surrendered.

Royal Mint, 15 October 1875.

C. W. Fremantle, Deputy Master and Comptroller,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under the following Sub-Heads:—

- A.—Salaries, Wages, and Allowances.
- E.—Incidental Coinage Expenses.
- F.—Alloy Metal.
- G.—Brokerage.
- H.—Loss on Coinage, Gold.
- I.—Ditto - - Silver.
- L.—Packing, &c. Specie for Treasury Chests.

2. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 642*l.* 19*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	57,050	-	-
Expenditure - - - - -	56,407	-	4
Net Surplus - - -	£. 642	19	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sums Expended, compared with the Sum granted, for the National Debt Office, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<i>National Debt Office :</i>				
A.—Salaries - - - - -	£. s. d. 16,023 - -	£. s. d. 15,404 6 9	£. s. d. 618 13 3	£. s. d. —
B.—Incidental Expenses - - - - -	150 - -	157 19 7	- -	7 19 7
<i>Pensions Commutation Board :</i>				
C.—Salaries - - - - -	1,050 - -	812 5 -	237 15 -	—
D.—Incidental Expenses - - - - -	15 - -	2 13 1	12 6 11	—
£.	17,238 - -	16,377 4 5	868 15 2	7 19 7
Deduct Deficit - - - - -			7 19 7	
Net Surplus to be surrendered - - £.			860 15 7	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d. 20 - -	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -			18 18 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving is caused by the retirement of two principal officers and one assistant clerk, and from two vacancies in the class of junior clerks.
- B.—This Excess of Expenditure was occasioned by the actual expenses having exceeded the sum estimated. The Treasury, by Letter of the 27th May 1875, sanctioned this Excess.
- C.—This Saving arises from the Fees paid to Medical Referees being less than the sum estimated.
- D.—Expenses less than amount estimated.

EXPLANATION showing how the Balance on the Grant included in the Account for the Year ended 31st March 1874 has been adjusted (in pursuance of 26 sec. of 29 & 30 Vict. c. 39).

The Surplus of 1,058 l. 7 s. 1 d., shown on the Account of the Vote for the "National Debt Office," for the year ended 31st March 1874, has been surrendered.

National Debt Office,
19 August 1875. }

C. Rivers Wilson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 19.

NATIONAL DEBT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Subhead:

B.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 860*l.* 15*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	17,238	-	-
Expenditure - - - - -	16,377	4	5
Net Surplus - - -	£. 860	15	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 20.

PATENT OFFICE AND MUSEUM OF PATENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - - -	17,771 - -	16,379 12 10	1,391 7 2	—
B.—Police - - - - -	520 - -	478 3 -	41 17 -	—
C.—Fire Insurances - - - - -	70 - -	69 17 5	- 2 7	—
D.—Incidental Expenses - - - - -	390 - -	394 19 -	- - -	4 19 -
E.—Fees to Law Officers and their Clerks - - -	3,450 - -	3,370 - -	80 - -	—
£.	22,201 - -	20,692 12 3	1,513 6 9	4 19 -
Deduct Deficit - - - - -	- - - - -	- - - - -	4 19 -	- - - - -
Net Surplus to be surrendered - £.	- - - - -	- - - - -	1,508 7 9	- - - - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
 Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, 1,391 *l.* 7 *s.* 2 *d.*—This surplus arose from the following causes:—1. Salaries, surplus about 700 *l.* The post of Curator of the Museum was not filled up for some time after the death of the late Curator. A senior clerk receiving his full salary resigned, and a third class clerkship becoming vacant was not filled up. 2. Abridgments, surplus about 400 *l.* The amount voted was not expended, partly because the accounts were not sent in by the abridgers within the financial year. 3. Indexes, surplus about 300 *l.* The principal Index, compiled by Messrs. Eyre & Spottiswoode, was not finished within the financial year.

B.—Surplus, 41 *l.* 17 *s.*—This surplus was due to the fact that the sum paid for extra duty of constables at the Museum did not reach the expected amount.

C.—Surplus, 2 *s.* 7 *d.*

D.—Deficiency, 4 *l.* 19 *s.*—This deficiency arose from the fact that the sums paid to the Lord Chancellor's messenger for travelling expenses not only largely exceeded the amount voted, but swallowed up also the amount voted for Contingencies.

E.—Surplus, 80 *l.*—This surplus arose from the fact that after changes which took place in the Law Appointments in Ireland the vacancies were not immediately filled up.

The surplus of 828 *l.* 8 *s.* 11 *d.*, shown on the Account of the Vote "Patent Office," for the year ended 31st March 1874, has been surrendered.

12 October 1875.

B. Woodcroft,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 20.

PATENT OFFICE AND MUSEUM OF PATENTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-head:

D.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,508 *l.* 7 *s.* 9 *d.*

								£.	s.	d.
Grant	-	-	-	-	-	-	-	22,201	-	-
Expenditure	-	-	-	-	-	-	-	20,692	12	3
Net Surplus								£. 1,508	7	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	21,855 - -	21,654 16 6	200 3 6		—	
B.—Incidental Expenses - - - - -	472 - -	366 14 11	105 5 1		—	
	£. 22,327 - -	22,021 11 5			—	
Surplus to be surrendered - - - £.			305 8 7			

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	12 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - -	73 5 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Saving is caused mainly by the death of a Clerk of several years' service, in whose stead a Writer was employed.
- B.—Provision was made for an Allowance for a removal between London and Dublin, which was not required.

The Surplus of 1,876*l.* 5*s.* 4*d.*, shown on the Account of the Vote "Paymaster General's Department," for the year ended 31st March 1874, has been surrendered.

Paymaster General's Office, }
26 November 1875.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 305 l. 8 s. 7 d.

	£.	s.	d.
Grant - - - - -	22,327	-	-
Expenditure - - - - -	22,021	11	5
Surplus - - - - -	£. 305	8	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 22.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	16,366 - -	16,040 - 4	325 19 8	—
B.—Police - - - - -	568 - -	568 3 4	—	- 3 4
C.—Incidental Expenses - - - - -	90 - -	72 1 7	17 18 5	—
D.—Calendars and Historical Documents - - -	5,957 - -	5,351 5 6	605 14 6	—
£.	22,961 - -	22,031 10 9	949 12 7	- 3 4
Deduct Deficit - - - - -			- 3 4	
Net Surplus to be surrendered - - - £.			949 9 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—£. 280. 15. 2. was saved in Salaries by delays in filling up a vacant Junior Clerkship at a lower salary than a Clerk who had been promoted, and a vacancy caused by another Junior Clerk who did not join the Service; 45 l. 4 s. 6 d. was saved in Wages by Deaths and Resignations of Workmen, and by promotions and appointments at lower wages.

B.—The difference arises from the Estimate being in even pounds.

C.—The Saving arises principally from a less number of Record Works being published than in the previous Year, and therefore less Expense being incurred in distribution; and from other casual payments being less.

D.—The Saving is caused by less Expenditure to Editors of Calendars of State Papers, some volumes not being ready for press at the close of the Financial Year.

Extra Receipts.—Nil.

The Surplus of 1,049 l. 17 s. 9 d., shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1874, has been surrendered.

Public Record Office, }
28 April 1875.

T. Duffus Hardy,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 22.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-head B. Police.

Excess.

2. There being no note to this effect in the Account, nor in the Estimate, I have to observe that Senor De Gayangos, who is employed at an annual salary at the Public Record Office in Editing the Calendar of State Papers preserved in the Archives of Simancas and elsewhere, has also been paid during the year 1874-75, with the sanction of the Treasury, for compiling a Catalogue of the Spanish manuscripts in the British Museum, sums amounting to 227 l. 11 s., and this amount has been defrayed out of the Vote for the British Museum.

Additional payment to a salaried officer.

3. The Net Surplus to be surrendered is, as shown by the Account, 949 l. 9 s. 3 d.

Net surplus.

	£.	s.	d.
Grant - - - - -	22,981	-	-
Expenditure - - - - -	22,031	10	9
Net Surplus - - -	£. 949	9	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS and COMMISSIONERS for RELIEF of the WEST INDIA ISLANDS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,316 - -	4,339 14 8	- - -	23 14 8
B.—Legal Expenses - - - - -	250 - -	250 - -	- - -	- - -
C.—Incidental Expenses - - - - -	160 - -	155 9 11	4 10 1	- - -
	4,726 - -	4,745 4 7	4 10 1	23 14 8
		Deduct Surplus - - - - -	- - -	4 10 1
		Net Deficit to be voted - - - - £.	- - -	19 4 7

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess of 23 l. 14 s. 8 d. arose from payment of salaries to an additional clerk and messenger and temporary salaries as authorised by the Lords of the Treasury, and was provided for by an advance of 30 l. in March 1875 by the Paymaster General.

B.—Actual Expenditure coming within the amount of the Estimate.

The Surplus of 32 l. 14 s. 8 d., shown on the Account of the Vote for the "Public Works Loan Commission and West India Islands Relief Commission," for the year ended 31st March 1874, has been surrendered.

1 November 1875.

W. W. Willink, Secretary,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS
RELIEF COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head—

A.—Salaries.

2. The Net Deficit to be voted is, as shown by the Account, 19 l. 4 s. 7 d.

	£.	s.	d.
Grant - - - - -	4,726	-	-
Expenditure - - - - -	4,745	4	7
Net Deficit - - - - -	£. 19	4	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, ENGLAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	23,545 - -	23,042 - -	503 - -	—
B.—Travelling, &c. - - - - -	983 - -	735 15 -	247 5 -	—
C.—Fees and Expenses, Superintendent Registrars	18,207 - -	18,199 19 3	7 - 9	—
D.—Incidental Expenses - - - - -	720 - -	687 16 1	32 3 11	—
	£. 43,455 - -	42,665 10 4		—
Surplus to be surrendered - - - £.			789 9 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the year 1874-75, and paid over to Exchequer - - - - -	3,000 - -
	3,467 8 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is occasioned by a reduction in the number of Established Clerks on reorganisation of this office in 1874, their places being supplied by writers at a lower rate of pay.

B.—This Surplus is owing to the charge for Travelling Expenses having been less than was anticipated at the time the Estimate was made.

C.—Estimated as near as possible.

D.—Casual difference between Estimate and Expenditure.

The Surplus of 2,439*l.* 13*s.* 9*d.*, shown on the Account of the Vote for the "General Register Office, England," for the year ended 31st March 1874, has been surrendered.

General Register Office, }
15 September 1875. }

George Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 789*l.* 9*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	43,455	-	-
Expenditure - * - - - -	42,665	10	4
Surplus - - - - -	£. 789	9	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRINTING and STATIONERY in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	17,051 - -	17,064 1 7	- - -	- - -	13 1 7	- - -
B.—Horses and Carts - - - - -	1,220 - -	1,219 3 4	- - -	- - -	- - -	- - -
C.—Police - - - - -	350 - -	344 11 -	- - -	5 9 -	- - -	- - -
D.—Incidental Expenses - - - - -	1,950 - -	2,290 2 5	- - -	- - -	340 2 5	- - -
E.—Printing for Public Departments - - - - -	106,100 - -	97,130 1 -	8,969 19 -	- - -	- - -	- - -
F.—Paper for - - ditto - - - - -	120,700 - -	132,229 16 3	- - -	- - -	11,529 16 3	- - -
G.—Parchments and Vellum for ditto - - - - -	17,400 - -	17,153 1 4	246 18 8	- - -	- - -	- - -
H.—Binding, &c., for - - ditto - - - - -	41,630 - -	39,927 15 8	1,702 4 4	- - -	- - -	- - -
I.—Small Stores for - - ditto - - - - -	44,800 - -	47,040 11 2	- - -	- - -	2,240 11 2	- - -
J.—Printing, Paper, Binding, &c., for two Houses of Parliament - - - - -	90,600 - -	91,527 15 6	- - -	- - -	927 15 6	- - -
K.—Ditto, for Stationery Office Publications - - - - -	16,500 - -	16,548 5 2	- - -	- - -	48 5 2	- - -
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin - - - - -	2,109 - -	2,105 5 6	3 14 6	- - -	- - -	- - -
M.—Printing, Paper, Binding, &c., for Gazette Offices - - - - -	550 - -	495 - 10	54 19 2	- - -	- - -	- - -
N.—Incidental Expenses for - - ditto - - - - -	20 - -	14 17 4	5 2 8	- - -	- - -	- - -
O.—Parliamentary Records - - - - -	400 - -	400 - -	- - -	- - -	- - -	- - -
£.	461,380 - -	465,490 8 1	10,989 4 -	- - -	15,099 12 1	- - -
Deduct Surplus - - - - -			- - -	- - -	10,989 4 -	- - -
Net Deficit to be voted - - - - -			- - -	£.	4,110 8 1	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 41,232 6 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—There is always a slight variation between Estimate and Expenditure under this sub-head, owing to the temporary employment of porters at times of pressure of business.
- C.—These are payments actually claimed by the Commissioner of Police, and occasionally vary to a small extent.
- D.—The expenditure under this sub-head is almost exclusively for carriage of waste paper, &c., which is sold for the benefit of the Exchequer. Increased expenditure, therefore, implies increased revenue, in this case.
- E.—The explanation of the saving under this sub-head is two-fold:—*First*, at a time when the payments yet to be made, and the credits yet to be received from Pay Offices, were unavoidably, to a large extent, matters of conjecture, we over-estimated the probable payments by 3,500 £, and under-estimated the probable credits by 5,400 £, making together 8,900 £, the surplus specified.
- F.—The excess of expenditure here is explained by four circumstances:—*First*, that our credits from Pay Offices proved to be 2,000 £ (only about 4½ per cent.) less than we estimated. *Secondly*, that our bills in the last two months of the year were more closely paid up than usual, and their aggregate amount, consequently, considerably larger. *Thirdly*, that on the whole, the price of paper had somewhat risen; and, *fourthly*, that the value of the stock taken on 1st April 1875, exceeded the value of that taken on 1st April 1874 by about 4,000 £, and would have been 2,000 £ larger still, but that the issue of Drawing and other costly Papers was much larger, and that of low-classed Papers much smaller, than in the previous year.
- G.—The expenditure under this sub-head depends almost entirely upon the requirements of the Inland Revenue, for parchments for sale to the public.
- H.—The expenditure upon Vellum Binding for four of the principal Departments of the service was not so large by about 2,000 £ as had been anticipated; but this will, in all probability, entail an increased expense under this sub-head in the current year, 1875-76.

CIVIL SERVICE ESTIMATES—CLASS II—*continued*.VOTE 25.—STATIONERY AND PRINTING—*continued*.EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued*.

- I.—A sum of 2,156 *l.* was paid for Naval Library Books close to the end of the year, which it was expected, would not have had to be paid until the current year. It may also be mentioned that the value of the stock of small stores on hand on 31st March 1875, was 1,250 *l.* greater than that of the stock at the commencement of the year. It has been found that by taking larger quantities of such works as Military School Books, and keeping them on stock, not only can we obtain better terms from the contractors, but are enabled to make issues with greater rapidity. A greater economy could be effected in this direction if additional warehouse room be placed at the disposal of the Accounting Officer, as he hopes it will be during the current year.
- J.—This expenditure depends upon the requirements of the two Houses of Parliament, which can never be closely foreseen.
- K.—This expenditure depends upon the number of volumes issued, and copies printed for sale to the public, which varies from year to year, and cannot be foreseen long beforehand.
- M.—This expenditure depends upon the size of the "Gazette," and this again upon the quantity of advertisements, notices, &c., received from the public for insertion, and paid for by them.

The Surplus of 6,216 *l.* 2 *s.* 2 *d.*, shown on the Account of the Vote "Printing and Stationery," for the year ended 31st March 1874, has been surrendered.

Her Majesty's Stationery Office, }
30 November 1875. }

W. R. Greg,
Controller and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer,

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

- A.—Salaries.
D.—Incidental Expenses.
F.—Paper for Public Departments.
I.—Small Stores for Public Departments.
J.—Printing, Paper, Binding, &c., for two Houses of Parliament.
K.—Printing, Paper, Binding, &c., for Stationery Office Publications.

2. The Net Deficit to be voted is, as shown by the Account, 4,110 *l.* 8 *s.* 1 *d.*

	£.	s.	d.
Grant - - - - -	461,380	-	-
Expenditure - - - - -	465,490	8	1
Net Deficit - - -	£. 4,110	8	1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Office of Her Majesty's WOODS, FORESTS, and LAND REVENUES, &c., in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages and Allowances - - -	16,427 - -	16,233 14 4	193 5 8	—
B.—Incidental Expenses - - - - -	110 - -	104 17 9	5 2 3	—
C.—Legal Branch, Salaries - - - - -	3,060 - -	3,060 - -	—	—
D.—Legal Branch, Fees to Counsel - - -	1,550 - -	658 16 4	891 4 8	—
E.—Legal Branch, Incidental Expenses - - -	2,150 - -	2,209 17 11	—	59 17 11
F.—Land Revenue Record Office, Salaries - - -	1,385 - -	1,337 7 9	47 12 3	—
G.—Land Revenue Record Office, Incidental Expenses	15 - -	14 12 11	- 7 1	—
	£. 24,697 - -	23,619 6 -	1,137 11 11	59 17 11
	Deduct Deficit - - - - -		59 17 11	
	Net Surplus to be surrendered - - £.		1,077 14 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A temporary vacancy in the Assistant Class and a vacancy in the Supplementary Class of Clerks.

D.—} The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may
E.—} necessarily arise and have to be made in any particular year.

F.—A less Expenditure than was anticipated in the pay of Persons temporarily employed.

The Surplus of 1,713 l. 10 s. 3 d., as reported by the Comptroller and Auditor General on the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1874, has been surrendered.

Office of Woods, &c., }
12 July 1875. }

Charles Gore,
James K. Howard,
Commissioners of Her Majesty's Woods, Forests, and Land Revenues,
and Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-head E., "Legal Branch, Incidental Expenses."

2. The Net Surplus to be surrendered is, as shown by the Account, 1,077 l. 14 s.

	£.	s.	d.
Grant - - - - -	24,697	-	-
Expenditure - - - - -	23,619	6	-
Net Surplus - - - - -	£. 1,077	14	-

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of WORKS and PUBLIC BUILDINGS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of Establishment - -	35,769 - -	34,912 12 1	856 7 11	—
B.—Travelling Expenses - - - - -	2,200 - -	2,033 7 11	166 12 1	—
C.—Incidental Expenses - - - - -	155 - -	254 18 9	- - -	99 18 9
LEGAL BRANCH:				
D.—Salaries and Wages of Establishment - -	5,785 - -	6,109 10 6	- - -	324 10 6
E.—Travelling Expenses - - - - -	100 - -	155 13 3	- - -	55 13 3
F.—Incidental Expenses - - - - -	150 - -	60 6 10	89 13 2	—
	£. 44,150 - -	43,526 9 4	1,112 13 2	480 2 6
Deduct Deficit - - - - -			480 2 6	
Net Surplus to be surrendered - - - £.			632 10 8	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer -	100 - -
	120 18 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings on amounts provided for temporary Draughtsmen, &c., and Chemical Inquiries, and on account of vacancies.
 B.—Casual difference between Estimate and Expenditure.
 C.—From the nature of the Grant it cannot be estimated for with accuracy.
 D.—The fees to Counsel, Witnesses, &c. were in excess of the estimate.
 E.—Chiefly owing to two visits to Scotland by the Solicitor, and to business in connection with the Epping Forest Commission for the protection of the Rights of the Crown.
 F.—From the nature of the Grant it cannot be estimated for with accuracy.

The Surplus of 149*l.* 3*s.* 3*d.*, shown on the Account of the Vote for "Office of Works and Public Buildings," for the year ended 31st March 1874 has been surrendered.

H. M. Office of Works, &c.,
 30 November 1875.

A. B. Mitford,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

I. THERE is an Expenditure in excess of the Estimate under Sub-heads—

C.—Incidental Expenses.

D.—Salaries and Wages of the Establishment(Legal Branch).

E.—Travelling Expenses (Legal Branch).

2. The Net Surplus is, as shown by the Account, 632 *l.* 10 *s.* 8 *d.*

	£.	s.	d.
Grant - - - - -	44,159	-	-
Expenditure - - - - -	43,526	9	4
Net Surplus - - -	£. 632	10	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - -	24,000 - -	14,152 12 1	9,847 7 11			
Surplus to be surrendered - - -	£.		9,847 7 11			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the year 1874-75, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Expenditure on this Service is of an uncertain character.

The Surplus of 4,419*l.* 15*s.* 7*d.*, shown on the Account of the Vote "Secret Service," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined as far as the nature of the Service will admit, and is, to that extent, correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 28.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered to the Exchequer is, as shown by the Account,
9,847 *l.* 7 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	24,000	-	-
Expenditure - - - - -	14,152	12	1
Surplus - - -	£. 9,847	7	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 30.

FISHERY BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	6,065 - -	5,922 16 -	142 4 -	- - -
B.—Travelling - - - - -	750 - -	766 3 -	- - -	16 3 -
C.—Law - - - - -	50 - -	11 12 6	38 7 6	- - -
D.—Postage - - - - -	60 - -	52 18 1½	7 1 10½	- - -
E.—Grant in aid of Piers or Quays - - - - -	3,000 - -	3,000 - -	- - -	- - -
F.—Cutter and Boat Service - - - - -	2,300 - -	2,433 3 4	- - -	133 3 4
G.—Incidental Expenses - - - - -	250 - -	316 8 1½	- - -	66 8 1½
£.	12,475 - -	12,503 1 1	187 13 4½	215 14 5½
Deduct Surplus - - - - -			- - -	187 13 4½
Net Deficit to be voted - - - - -			- - -	£. 28 1 1

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	7,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	8,637 11 11
Excess of Receipts - - - - -	£. 1,637 11 11

This Excess arises from the brand fees upon barrels of herrings having yielded more than was estimated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries.—Surplus—From vacancies in the establishment waiting to be filled up, and from savings in allowances to commanders of gun-boats.
 B.—Travelling.—Deficit—From the Estimate not having been sufficient for the service.
 C.—Law.—Surplus—From the whole of the Estimate not having been required.
 D.—Postage.—Surplus - - - ditto - - - ditto.
 E.—Grant for Piers or Quays.—Tallies.
 F.—Cutter and Boat Service.—Deficit—From the Estimate not having been sufficient for the service.
 G.—Incidental Expenses.—Deficit - - - ditto - - - ditto.

The Surplus of 191 l. 6s. 3 d., shown on the Account of the Vote "Fishery Board, Scotland," for the year ended 31st March 1874, has been surrendered.

Fishery Board, Scotland, }
 Edinburgh, 13 October 1875. }

B. F. Primrose,
 Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
 C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excesses.
Sub-heads:

- B.—Travelling.
- F.—Cutter and Boat Service.
- G.—Incidental Expenses.

2. Under the Sub-head A., Salaries, is included a sum of 2 s. 1 d., an admitted over- Inadmissible
payment of salary to the fourth officer of the Fishery Board, and, as such, inadmissible Charge.
as a charge against the Vote.

3. The deduction of the amount referred to in the second paragraph of this Report Amended Deficit.
will make the Surplus under Sub-head A., 142 l. 6 s. 1 d., instead of 142 l. 4 s.; and
will reduce the Net Deficit to be voted by Parliament, from 28 l. 1 s. 1 d., as shown by
the Account, to 27 l. 19 s.

	£.	s.	d.
Grant - - - - -	12,475	-	-
Expenditure - - - - -	12,502	19	-
Net Deficit - - -	£.	27	19 -

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LUNACY COMMISSION, SCOTLAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,855 - -	4,725 - 3	129 19 9	—
B.—Travelling and Personal Expenses - - -	1,000 - -	733 9 3	266 10 9	—
C.—Incidental Expenses - - - - -	75 - -	35 19 7	39 - 5	—
£.	5,930 - -	5,494 9 1		—
Surplus to be surrendered - - - £.			435 10 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 350 - -

382 13 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Amount voted for fees of medical men, counsel, &c., was not required; changes in position of staff consequent on death of chief clerk.

B.—Full amount granted was not found necessary. (A reduction has been made on the Estimate for this service for the year 1876-77.)

C.—Full amount of Grant not required. (A reduction has been made on the Estimate for this Sub-head for the year 1876-77.)

The Surplus of 421 l. 18 s. 7 d., shown on the Account of the Vote for "Lunacy Commission, Scotland," for the year ended 31st March 1874, has been surrendered.

General Board of Lunacy for Scotland, }
Edinburgh, 9 December 1875.

W. Forbes,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. deValmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 435*l.* 10*s.* 11*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,930	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,494	9	1
Surplus										£.	435	10 11

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 32.

REGISTER OFFICE, GENERAL, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,405 - -	5,268 5 4	136 14 8	—
B.—Travelling Expenses - - - - -	1,150 - -	1,048 16 3	101 3 9	—
C.—Incidental Expenses - - - - -	50 - -	25 5 5	24 14 7	—
CENSUS OF SCOTLAND, 1871:				
D.—Salaries (Supplementary Vote) - - - - -	962 - -	1,336 4 11	- - -	374 4 11
	7,567 - -	7,678 11 11	262 13 -	374 4 11
		Deduct Surplus - - - - -	- - -	262 13 -
		Net Deficit to be voted - - - £.	- - -	111 11 11

Estimated Amount of Extra Receipts payable to Exchequer	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer	280 - -
	277 12 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The retirement of an officer whose situation, after having been vacant for a few weeks, was filled up by a gentleman entitled only to the minimum salary of the office.
- B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.
- C.—The impossibility of making a closer approximation to the expenses here referred to.
- D.—The supposition that the Surplus on the other Sub-heads would, with the Supplementary Vote here specified, have been sufficient to meet the expenditure under this Sub-head.

The Surplus of 346 *l.* 3 *s.* 10 *d.*, shown on the Account of the Vote for the year ended 31st March 1874, has been surrendered.

General Register Office, Edinburgh,
11 June 1875.

W. Pitt Dundas,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-head:

CENSUS OF SCOTLAND, 1871:
D.—Salaries.

2. The Net Deficit to be voted is, as shown by the Account, 111 *l.* 11 *s.* 11 *d.*

	£. s. d.
Grant - - - - -	7,567 - -
Expenditure - - - - -	7,678 11 11
Net Deficit - - - £.	111 11 11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR
PUBLIC HEALTH, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Appropriation Account for this Service has not been transmitted to this Department.

A communication has been addressed to the Secretary to the Board of Supervision on the subject of the delay which has occurred in the rendering of the Account; copies of the letter and the reply are annexed.

A. B.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir,
I AM directed by the Comptroller and Auditor General to call your attention to the 22nd Section of the 29th and 30th Vict. c. 39 (the Exchequer and Audit Departments Act, 1866), by which you are required to deliver to this Department, on or before the 30th November each year, an account of the Appropriation of the Supply Grant, in respect of which you are the Accounting Officer. I am therefore to request that such account may be transmitted for the year ended 31st March 1875, with the least possible delay.

The Accounting Officer for the Board of Supervision
for the Relief of the Poor, &c., Edinburgh.

I am, &c.
(signed) H. Treherne.

(B.)

Sir,
I HAVE to acknowledge the receipt of your letter, dated 6th instant, requesting the Appropriation Account for this Department, for the year 1874-75, to be forwarded to you, and I have to inform you in reply that a question is still in dependence at the Treasury, which will affect the amount of the Account.

The Comptroller and Auditor General, Exchequer and
Audit Department,
Somerset House, London, W.C.

I am, &c.
(signed) John Shelton,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSEHOLD of the LORD LIEUTENANT of IRELAND, in the Year ended 31st March 1875, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - -	3,631 - -	3,643 10 10	- -	12 10 10
B.—Incidental Expenses, ditto - - - -	80 - -	87 11 9	- -	7 11 9
C.—Salaries and Allowances, Chapel - - - -	638 - -	662 16 11	- -	24 16 11
D.—Ditto - ditto - - Office of Arms - - -	1,030 - -	1,044 2 -	- -	14 2 -
E.—Queen's Plates - - - - -	1,562 - -	1,562 6 2	- -	- 6 2
£.	6,941 - -	7,000 7 8	- -	- -
Deficit to be voted - - £.			- -	59 7 8

Estimated Amount of Extra Receipts payable to Exchequer - - - - £. s. d.
And of Stamps on certain documents, 50 l. 750 - -

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 1,466 17 6
And a further sum of 390 l. was derived from Stamps on certain Documents. A letter
on the subject from Ulster King-at-Arms is annexed.

Sir,
In making a return of "Extra Receipts for 1874-5" you should state that "the sum derived by my office from stamps on certain documents" was 390 l. (not 50 l., as estimated). From my ledger, I find that the amount of receipts paid into the Treasury by this department from 1 April 1874 to 31 March 1875 was 1,466 l. 17 s. 6 d. (not 750 l., as estimated), irrespective of the 390 l. derived from stamps.

Thomas H. Burke, Esq., Under Secretary.

Yours, &c.
(signed) J. Bernard Burke,
Ulster.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A portion of a salary due in respect of 1873-74, having been paid within this year. The Appropriation Account for 1873-74 showed a Saving, amounting to 13 l. 10 s. 10 d. under this Sub-head.

B.—Under-estimated.

C.—Portion of a salary due in respect of the year 1873-74 having been paid within this year. The Appropriation Account for 1873-74 showed a Saving, amounting to 24 l. 3 s. under this Sub-head.

D.—The salaries of the "Porter and Messenger," and "Office Cleaner" having been increased under sanction of the Lords Commissioners of Her Majesty's Treasury subsequently to the preparation of the Estimate.

E.—Fractions of a £.

The Surplus of 34 l. 3 s. 5 d., shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin Castle,
28 May 1875. }

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THE Expenditure under each Sub-head of the Account has exceeded the sums provided in the Estimate.

2. There is, as shown by the Account, an Expenditure beyond the Grant, amounting to 59 l. 7 s. 8 d., for which a Vote will be required.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	6,941	-	-
Expenditure	-	-	-	-	-	-	-	-	7,000	7	8
Deficit	-	-	-	-	-	-	-	-	£. 59	7	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND—OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND—OFFICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Secretary's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	15,569 - -	15,402 5 3	166 14 9	- - -
B.—Travelling - - - - -	880 - -	995 6 4	- - -	115 6 4
C.—Incidental Expenses - - - - -	625 - -	625 15 10	- - -	- 15 10
Inspectors of Lunatic Asylums (8 & 9 Vict. c. 107, s. 23):				
D.—Salaries - - - - -	3,287 - -	3,281 8 7	5 11 5	- - -
E.—Travelling - - - - -	480 - -	408 3 -	71 17 -	- - -
F.—Incidental Expenses - - - - -	65 - -	46 3 10	18 16 2	- - -
(5 & 6 Vict. c. 123; 8 & 9 Vict. c. 107, s. 23; 37 & 38 Vict. c. 74, s. 2):				
F 1.—Travelling and Personal Allowance - - -	54 - -	53 5 6	- 14 6	- - -
F 2.—Fees to Clerks of the Peace, Physicians, &c. -	6 - -	- - -	6 - -	- - -
Inspectors of Irish Fisheries (32 & 33 Vict. c. 92, s. 9):				
G.—Salaries - - - - -	2,374 - -	2,706 14 3	- - -	332 14 3
H.—Travelling - - - - -	700 - -	692 12 7	7 7 5	- - -
J.—Incidental Expenses - - - - -	523 - -	399 13 1	123 6 11	- - -
Veterinary Department (35 & 36 Vict., c. 16):				
K.—Salaries and Wages - - - - -	1,451 - -	1,297 15 11	153 4 1	- - -
L.—Travelling - - - - -	250 - -	- - -	250 - -	- - -
M.—Incidental Expenses - - - - -	100 - -	81 2 10	18 17 2	- - -
£.	26,364 - -	25,990 7 -	822 9 5	448 16 5
Deduct Deficit - - - - -	- - -	- - -	448 16 5	- - -
Net Surplus to be surrendered - - - - -	- - -	£.	373 13 -	- - -
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	- - -	- - -	- - -	Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	- - -	- - -	- - -	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Chiefly by no portion of the sum for assistance in drafting Bills having been paid away.
 B. & C.—Under-estimated.
 D.—Vacancy.
 E. } Over-estimated.
 F. }
 F 1.—Fractions of a £.
 F 2.—No application for a fee payable to a Clerk of the Peace (which it was understood at the time of the preparation of the Supplementary Estimate would be applied for) having been received.
 G.—Salaries of Inspectors having been increased subsequently to preparation of Estimate.
 H. & K.—Over-estimated.
 L. }
 M. } - - ditto.

The Lords Commissioners of Her Majesty's Treasury have sanctioned the excesses being paid out of the savings on other Sub-heads. The Surplus of 884l. 2s. 5d., shown on the Account of the Vote "Chief Secretary for Ireland—Offices," for the year ended 31st March 1874, has been surrendered.

Dublin Castle, 28 May 1875.

Thomas H. Taylor, Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND—OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads, the Expenditure has exceeded the amounts included in the Estimate by the undermentioned Sums, viz. :—

CHIEF SECRETARY'S OFFICE:

	£.	s.	d.
B.—Travelling - - - - -	115	6	4
C.—Incidental Expenses - - - - -	-	15	10

INSPECTORS OF IRISH FISHERIES:

G.—Salaries - - - - -	332	14	3
-----------------------	-----	----	---

2. Additional Sub-heads, in relation to which a Supplementary Estimate was laid before the House of Commons on 1st March 1875, have been included in the Account of this Grant; namely,

INSPECTORS OF LUNATIC ASYLUMS:

- F 1.—Travelling and Personal Allowances.
F 2.—Fees to Clerks of the Peace.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 373 *l.* 13 *s.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	26,364	-	-
Expenditure - - - - -	25,990	7	-
Net Surplus - - - - -	£.	373	13 -

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	200 - -	141 18 11	58 1 1	—
B.—Travelling - - - - -	160 - -	147 4 8	12 15 4	—
C.—Rent - - - - -	75 - -	75 - -	—	—
D.—Incidents - - - - -	15 - -	8 19 -	6 1 -	—
£.	450 - -	373 2 7		—
Surplus to be surrendered - - - £.			76 17 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving effected by reason of Surveyors not being employed on this service as long as was estimated.

B.—Same remark applies to this as A.

C.—No variation.

D.—Same as A. and B.

The Surplus of 2*l.* 12*s.* 4*d.*, on the Account of the Vote "Boundary Survey, Ireland," for the Year ended 31st March 1874, has been surrendered.

Pat. Conroy, Sub-Accountant,
Dublin, 11 November 1875.

Richard Griffith, General Boundary Surveyor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 36.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 76*l.* 17*s.* 5*d.*

Grant - - - - -	£. s. d.
Expenditure - - - - -	450 - -
	373 2 7
Surplus - - -	£. 76 17 5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	2,281 - -	1,966 7 1	314 12 11	—
B.—Law Costs - - - - -	80 - -	22 19 9	57 - 3	—
C.—Incidental Expenses - - - - -	26 - -	15 10 9	10 9 3	—
£.	2,387 - -	2,004 17 7		—
Surplus to be surrendered - - - £.			382 2 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the year 1874-75, and paid over to Exchequer	41 18 4
	47 4 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving effected by retirement of late Clerk in Charge of Accounts, at 490 *l.*, and appointment of present officer at 150 *l.*; and a saving of 25 *l.* in consequence of having been able to dispense with extra scrivenery.
 B.—The Irrecoverable Costs were less than anticipated.
 C.—Economy in the Incidental Expenses.

The Surplus of 62 *l.* 12 *s.* 5 *d.*, shown on the Account of the Vote for "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1874, has been surrendered.

Submitted to Board, 1 November 1875.

Edward Sullivan, M.R.,
Chairman.

Hercules Macdonnell, } Secretaries and
W. Gernon, } Accounting Officers.

J. G. Alcorn,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 37.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 382 *l.* 2 *s.* 5 *d.*

	£. s. d.
Grant - - - - -	2,387 - -
Expenditure - - - - -	2,004 17 7
Surplus - - - £.	382 2 5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.

LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	21,137 - -	21,321 9 11	- - -	184 9 11
B.— Ditto, Auditors of Poor Law Unions - -	4,900 - -	4,900 - -	- - -	- - -
C.— Ditto, Schoolmasters and Schoolmistresses in Workhouses.	8,746 - -	8,745 19 4	- - 8	- - -
D.— Ditto, Medical Officers, Medicines, &c. -	69,968 - -	69,962 10 8	5 9 4	- - -
E.—Travelling, &c. of Inspectors - - -	3,100 - -	2,910 6 2	189 13 10	- - -
F.—Law Costs - - - - -	400 - -	155 6 1	244 13 11	- - -
G.—Incidental Expenses - - - - -	150 - -	271 7 10	- - -	121 7 10
H.—Parliamentary Returns - - - - -	2,500 - -	2,190 12 -	309 8 -	- - -
	£. *110,901 - -	110,457 12 -	749 5 9	305 17 9
		Deduct Deficit - - - - -	305 17 9	
		Surplus carried forward - - - £.	443 8 -	

* Including Supplementary Grant, under Sub-Heads C. and D., of 1,604 *l.*

Estimated Amount of Extra Receipts payable to Exchequer, 1,300 *l.*, for Auditors' Salaries.

Amount of Extra Receipts realised in the year 1874-75, 1,270 *l.* 6 *s.*, and paid over to Exchequer, 1,232 *l.* 14 *s.*, for Auditors' Salaries, including 27 *l.* 6 *s.* received in March 1874.

Amount of Extra Receipts for Auditors' Salaries realised, but not paid over to the Exchequer, 71 *l.* 4 *s.*, viz., 6 *l.* 6 *s.* received in January 1874, and 64 *l.* 18 *s.*, received in March 1875.

"Other Receipts" realised in the year 1874-75, viz., 227 *l.* 10 *s.* 5 *d.** on account of expenses of Provisional Orders, and 71 *l.* 18 *s.* 5 *d.* on account of Law Costs; and paid over to the Exchequer, 324 *l.* 4 *s.* 10 *d.*, including 24 *l.* 16 *s.*, Provisional Order expenses, received in March 1874.

Total amount of Extra Receipts and "Other Receipts," paid over to the Exchequer in 1874-75, 1,556 *l.* 18 *s.* 10 *d.*

* Note.—£39. 3. 8. of this sum was received as Law Costs due to the Board's Solicitors, and it was treated as a partial set-off to the advance of 200 *l.* made to the Solicitors. See Explanation, Sub-Head F.—Law Costs.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Changes in the office staff, and improved scale of salaries, sanctioned by Treasury Letter of 30th June 1874.

B.—Nil.

C.—Casual difference between Expenditure and Grant, including Supplemental Grant of 236 *l.*

D.—Casual difference between Expenditure and Grant, including Supplemental Grant of 1,368 *l.*

E.—Contingencies provided for which did not occur.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.—LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—The Board's Solicitors did not furnish bills of costs, and 200*l.* advanced to them in February 1875, on account of Law Costs, is excluded from the expenditure charged for 1874-75 by direction of the Comptroller and Auditor General, in letter of 8th June 1875.

G.—Increased expenses under the Local Government Act, including 33*l.* 16*s.* 4*d.* in connection with Provisional Orders, which will eventually be repaid by the Town Commissioners of Kingstown and Galway.

H.—The returns were not furnished for two Poor Law Unions, and the estimated, cost 84*l.*, is still unpaid; a further sum of 6*l.* 16*s.*, due to the representatives of the late clerk of Oldcastle Union, is also unpaid.

Note.—The Lords Commissioners of Her Majesty's Treasury have, by Letter dated the 28th September 1874, sanctioned the excesses on Sub-Heads A. and G. being met out of the general Vote.

The Surplus of 2,263*l.* 18*s.* 9*d.*, shown on the Account of the Vote, "Local Government Board, Ireland," for the year ended 31st March 1874, has not been surrendered. *See* below.

	£.	s.	d.
Surplus brought over	443	8	-
Deduct Exchequer Assets, viz., Balances due from the Exchequer, as shown at foot of the Appropriation Account for the year ended 31st March 1874	25	12	5
Net Surplus to be surrendered	£. 417	15	7

Local Government Board, Ireland, }
27 October 1875. }

A. Power, Vice President,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 38.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

A.—Salaries.

G.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 443*l.* 8*s.*

	£.	s.	d.
Grant	110,901	-	-
Expenditure	110,457	12	-
Net Surplus	£. 443	8	-

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

PUBLIC RECORD OFFICE, &c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, &c., IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (including 150 l. Supplemental) -	5,264 - -	4,935 16 -	328 4 -	- - -
B.—Incidental Expenses - - - - -	250 - -	56 11 11	193 8 1	- - -
	£. 5,514 - -	4,992 7 11		- - -
Surplus to be surrendered - - £.			521 12 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer -	500 - -
	653 5 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries; amount unexpended - - - - -	£. s. d.
	328 4 -
EXPLANATION.	
Amount undrawn by the Secretary - - - - -	125 - -
Amount undrawn by Editor of National Manuscripts - - - - -	145 6 -
Unexpended on Temporary Writers (less than voted) - - - - -	20 11 2
*Unexpended on Workmen - - - - -	20 17 11
Unexpended on Temporary Servants - - - - -	9 8 -
Fractional differences between Gross Sums in Estimate and Net Amounts paid - - - - -	7 - 11
	£. 328 4 -
B.—Incidental Expenses;	
The sum of 56 l. 11 s. 11 d. having sufficed to meet the Incidental Expenses, the balance consequently remains unexpended - - - - -	193 8 1
	£. 521 12 1

* One of these workmen (T. Weekes) being absent on sick-leave, received no pay for three months of this year.

The Surplus of 182 l. 3 s. 8 d., shown on the Account of the Vote for the "Public Record Office, &c., Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin, 3 December 1875.

Saml. Ferguson,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

PUBLIC RECORD OFFICE IRELAND, AND KEEPER OF STATE PAPERS, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-Head A, "Salaries," is included a sum of 14*s.* 4*d.*, being an over-payment of salary to the secretary for the quarter to 31st December 1875. I caused communications to be made to the accounting officer relative to this over-payment, and I annex copies of the correspondence. I am unable to admit this payment as a proper charge against the Vote.

A, B, C, D.

2. The deduction of the amount referred to in the preceding paragraph of this Report will make the Surplus under Sub-Head A. 328*l.* 18*s.* 4*d.*, instead of 328*l.* 4*s.*, and will make the Surplus to be surrendered 522*l.* 6*s.* 5*d.*, instead of 521*l.* 12*s.* 1*d.*, as shown by the Account.

	£.	s.	d.
Grant - - - - -	5,514	-	-
Expenditure - - - - -	4,991	13	7
Surplus - - - - -	£. 522	6	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 1922.)

Sir, * * * * * Exchequer and Audit Department, 15 December 1875.

I HAVE also to call your attention to the payment of 124*l.* 13*s.* 2*d.* to Mr. Gilbert, for salary as secretary, for the quarter to 31st December 1874. It appears that Mr. Gilbert's salary up to 8th November was 490*l.* per annum, and that on the 9th November he became entitled to draw salary at the rate of 500*l.* per annum (the maximum rate), as his annual increment accrued on that date (9th November).

Computing his salary at these rates and dates, he should have been paid 123*l.* 18*s.* 10*d.* only, whereas he was actually paid 124*l.* 13*s.* 2*d.* You are requested, therefore, to state if you have any explanation to offer as to this apparent over-payment of 14*s.* 4*d.* to Mr. Gilbert.

Samuel Ferguson, Esq., LL.D., Q.C.
&c. &c. &c.

I have, &c.
(signed) H. Treherne.

(B.)

Sir, * * * * * Public Record Office of Ireland, 16 December 1875.

I AM further instructed to state, *re* Mr. Gilbert's salary to 31st December 1874, that the amount in question was computed by Mr. Gilbert, secretary, in the discharge of his regular duty. He is still on sick-leave, and the state of his health is such as would make it undesirable to ask his explanation; but it appears to the deputy keeper that the sum ought to have been 123*l.* 18*s.* 9*d.*, and that the error probably arose from the secretary having so long been in the habit of adding his prescribed increment of 15*l.*, and inadvertently doing so on this occasion, instead of reducing it to 10*l.*, so as to make it coterminous with his maximum; the difference so created appearing to be 14*s.* 5*d.*

The Comptroller and Auditor General, &c.

I have, &c.
(signed) James H. Davies.
(For the Secretary.)

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 39.—PUBLIC RECORD OFFICE, &c., IRELAND—*continued.*

(C.)

Sir,

Public Record Office of Ireland, 17 December 1875.

REFERRING to Mr. Davies's letter to you of the 16th instant, in the matter of Mr. Gilbert's quarter's salary to 31st December 1874, I desire to add that if it be proposed to dispute Mr. Gilbert's right to the 14s. 4d. in question, I should not feel at liberty to assume that he acted otherwise than advisedly in crediting himself with the full stipulated amount of increment; and if so, I would not be prepared to say (notwithstanding my own views of what might reasonably be asked as a concession) that he did not act strictly within his rights, under the terms of his contract with the State.

No instructions have been given this office to reduce the last of a series of increments so as to accommodate it to the maximum in cases (such as this of Mr. Gilbert and of another officer on this establishment), where the latter is not a multiple of the former.

If any such rule exist in the service, I would be obliged by your causing it to be communicated to me.

The Comptroller and Auditor General.

I have, &c.
(signed) *Samuel Ferguson.*

(D.)

(No. 2116.)

Sir,

Exchequer and Audit Department, 22 December 1875.

WITH reference to your letter of the 17th instant, relative to Mr. Gilbert's salary for the quarter to 31st December 1874, I am directed by the Comptroller and Auditor General to state that he is clearly of opinion that, as the maximum salary of the office of secretary was fixed at 500 *l.* per annum, Mr. Gilbert was not entitled to draw salary at the rate of 505 *l.* per annum, whatever his annual rate of increment might be.

I have further to observe, that on reference to your accounts you will find that, since the 31st December 1874, Mr. Gilbert has been paid salary at the rate of 500 *l.*, and not 505 *l.* per annum.

In conclusion, I have to state that unless you are prepared to substantiate, by reference to Treasury authority, your inference that, "under the terms of his contract with the State" Mr. Gilbert was entitled to "a stipulated amount of increment," the Comptroller and Auditor General will be unable to admit the sum of 14 *s.* 4 *d.* as a charge against the Vote 1874-5.

Samuel Ferguson, Esq., LL.D., Q.C.
&c. &c. &c.

I have, &c.
(signed) *H. Treherne.*

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 40.

OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of PUBLIC WORKS, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	24,347 — —	24,437 17 4	— — —	90 17 4
B.—Travelling Expenses	3,450 — —	3,356 13 —	93 7 —	—
C.—Incidents	250 — —	167 17 1	82 2 11	—
D.—Preliminary Expenses—Shannon	200 — —	277 6 4	— — —	77 6 4
£.	28,247 — —	28,239 13 9	175 9 11	168 3 8
Deduct Deficit — — —			168 3 8	
Net Surplus to be surrendered — — — £.			7 6 3	

Estimated Amount of Extra Receipts payable to Exchequer — — — — — £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer — — — — — 30 — —
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer — — — — — 3 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess is due to certain contingent charges having been incurred in connection with the Division of the Loans' Repayments of the year into Principal and Interest which were not fully provided for in the Supplemental Estimate, because of expected credits in other Sub-heads.

B.—Casual.
 C.—Casual.

D.—Excess arises from additional charges, in connection with this Inquiry, having been incurred subsequently to forwarding Supplemental Estimate.

A Grant has been taken for 463 l. 10 s. 5 d., the Deficit shown on the Account of the Vote "Office of Public Works, Ireland," for the year ended 31st March 1874.

Office of Public Works, Dublin, }
 28 November 1875.

J. G. McKerlie, Chairman, and Accounting Officer,
 Board of Public Works.

W. B. Soady,
 Accountant.

I certify that this Account has been examined under my directions, and is correct,

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

VOTE 40.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is an Expenditure in excess of the Estimates under "Sub-head (A.) Salaries," and "Sub-head (D.) Preliminary Expenses—Shannon."

The Net Surplus is, as shown by the Account, 7 l. 6 s. 3 d.

	£. s. d.
Grant	28,247 — —
Expenditure	28,239 13 9
Net Surplus	£. 7 6 3

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.								
			Less than Granted.			More than Granted.					
REGISTRY OF BIRTHS, &c.:			£.	s.	d.	£.	s.	d.	£.	s.	d.
A.—Salaries	-	-	9,532	-	-	9,702	5	7	-	-	-
B.—Travelling Expenses	-	-	700	-	-	575	6	2	124	13	10
C.—Superintendent and District Registrars	-	-	5,220	-	-	4,983	4	4	236	15	8
D.—Legal Expenses	-	-	90	-	-	47	17	8	42	2	4
E.—Incidental Expenses	-	-	450	-	-	300	19	10	149	-	2
F.—Agricultural and Emigration Statistics	-	-	3,325	-	-	2,681	4	6	643	15	6
CENSUS OF IRELAND, 1871:											
G.—Salaries	-	-	4,755	-	-	5,257	4	6	-	-	-
H.—Incidental Expenses	-	-	75	-	-	42	18	8	32	1	4
I.—Enumeration Charges	-	-	10	-	-	1	10	10	8	9	2
£			24,157	-	-	23,592	12	1	1,236	18	-
Deduct Deficit									672	10	1
Net Surplus to be surrendered						£.			564	7	11

Estimated Amount of Extra Receipts payable to Exchequer - £. s. d.
 Amount of Extra Receipts realised in the year 1874-75, and paid over to Exchequer - 25 — —
 34 8 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The over-Expenditure was owing to the payment of the salaries of seven clerks, under this Sub-Head, who had, previous to 1st July 1874, been paid under Sub-Head F, also to an increased scale of pay, having been granted by the Treasury from the 1st January 1874.
 B.—The under-Expenditure was caused by one of the inspectors having been superannuated on the abolition of his office, from the 1st January 1875.
 C.—Over-estimated.
 D.—Over-estimated.
 E.—Owing to having been over-estimated, and to the circumstance that the iron boxes, for the purchase of which provision was made under this Head, have been supplied by the Board of Public Works.
 F.—The saving under this Sub-Head was caused by the transfer of the seven clerks, referred to at "A."
 G.—The Excess under this Sub-Head was caused by the employment of the clerks on extra time to expedite the completion of the Census.
 H.—Over-estimated.
 I.—Over-estimated.

The Deficit of 777 l. 5 s. 11 d., shown on the Account of the Vote for the "General Register Office, Ireland," for the year ended 31st March 1874, was voted by Parliament, and brought to the credit of the Account for the year ended 31st March 1875.

General Register Office, Dublin, }
 29 September 1875.

William Donnelly, Registrar General,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:

REGISTRY OF BIRTHS, &c.:

A.—Salaries.

CENSUS OF IRELAND, 1871:

G.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 564 *l.* 7 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	24,157	-	-
Expenditure - - - - -	23,592	12	1
Net Surplus - - -	£. 564	7	11

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 42.

PAUPER LUNATICS, IRELAND.

ACCOUNT of the Sum Expended compared with the Sum Granted, for PAUPER LUNATICS, IRELAND, in the year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Pauper Lunatics - - - - -	55,692 - -	- - -	55,692 - -		- - -	
	£. 55,692 - -	- - -			- - -	
Surplus to be surrendered - - - £.			55,692 - -			

Explanation of the Causes of Variation between Expenditure and Grant.

The Accounts of the Irish District Lunatic Asylums not having been audited, and certified, prior to the termination of the financial year.

Dublin Castle, 28 May 1875.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

VOTE 42.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE has not been any Expenditure in respect of the Grant for this Service, and the amount thereof (55,692 l.) will therefore have to be surrendered to the Exchequer.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 43.

GENERAL SURVEY AND VALUATION OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GENERAL SURVEY and VALUATION of IRELAND for Nine Months ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries - - - - -	12,802 - -	11,356 4 11	1,445 15 1		—	
B.—Travelling and Subsistence Allowance - -	2,300 - -	2,057 17 11	242 2 1		—	
C.—Incidental Expenses - - - - -	785 - -	877 6 10	- - -		92 6 10	
	£. 15,887 - -	14,291 9 8	1,687 17 2		92 6 10	
Deduct Deficit - - - - -			92 6 10			
Net Surplus to be surrendered - - £.			1,595 10 4			

Proportion of Cost paid over by the Treasurers of the several Counties and Cities to the Supply	£. s. d.
Account of Her Majesty's Paymaster General under Act 37 & 38 Vict. c. 70 - - -	Nil.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	500 - -
Amount of Extra Receipts realised for nine months in the Year 1874-75, 354 l. 16 s. 6 d., out of which sum 91 l. 7 s. was paid over to the Exchequer - - - - -	91 7 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Certain payments for March 1875 are not charged against the Vote, as the orders on the Paymaster General were not drawn by the sub-accountant until the 1st April 1875, and, consequently, the Comptroller and Auditor General have declined to admit these payments as charges against the Vote 1874-75.

B.—The same remark applies to this Sub-head.

C.—Insufficiency of Estimates.

Dublin,
28 September 1875. }

J. Ball Greene,
Commissioner of Valuation, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 43.

GENERAL SURVEY AND VALUATION OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Account. 1. This is the first Appropriation Account, of this Service rendered to the Exchequer and Audit Department; the Salaries and Expenses of this Service having been transferred from the Consolidated Fund to the Votes of Parliament, from 1st July 1874, under the Valuation (Ireland) Amendment Act, 1874 (37 & 38 Vict. c. 70).
- Portion of Cost. 2. With reference to the observation at the foot of the Account that the "Proportion of Cost paid over by the Treasurers of the several Counties and Cities to the Supply Account of Her Majesty's Paymaster General, under the Act 37 & 38 Vict. c. 70," was "Nil," I have to observe that in the Estimates for the year 1874-5 there was a note that the Proportion of Cost to be paid over in 1874-5 was 4,000 *l.*
- ss. 3. Expenditure in excess of the Estimate has taken place under the following Sub-head:—
- C.—Incidental Expenses.
- Surplus. 4. The Net Surplus to be surrendered is, as shown by the Account, 1,595 *l.* 10 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - -	15,887	-	-
Expenditure - - - - -	14,291	9	8
Net Surplus - - -	£. 1,595	10	4

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grants for the Services in Class II. has fallen short of the Grants for the year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 122,378*l.* 15*s.* 5*d.*

S T A T E M E N T.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices - - - -	44,484	42,659 10 7	1,824 9 5	—	30,000 - -	30,047 11 11
2	House of Commons Offices - - - -	49,559	47,465 5 3	2,093 14 9	—	34,000 - -	33,010 13 6
3	Treasury - - - - -	57,058	56,530 16 -	527 4 -	—	—	—
4	Home Office - - - - -	85,812	85,885 1 8	—	73 1 8	2,000 - -	3,488 9 7
5	Foreign Office - - - - -	61,713	59,304 17 2	2,408 2 10	—	600 - -	619 8 -
6	Colonial Office - - - - -	33,540	31,971 8 7	1,568 11 5	—	—	—
7	Privy Council Office - - - - -	31,276	30,423 13 1	852 6 11	—	3,000 - -	2,454 16 -
8	Board of Trade - - - - -	109,916	102,666 15 2	7,249 4 10	—	5,800 - -	5,278 2 4
9	Privy Seal Office - - - - -	2,722	2,734 - 4	—	12 - 4	—	—
10	Charity Commission - - - - -	22,866	19,761 18 3	3,104 1 9	—	—	2 19 9
11	Civil Service Commission - - - -	19,708	19,388 - 8	319 19 4	—	—	—
12	Copyhold, Inclosure, and Tithe Commission -	18,395	17,737 19 9	657 - 3	—	3,592 - -	3,461 3 4
13	Inclosure and Drainage Acts—Imprest Expenses - - - - -	8,650	7,269 18 4	1,380 1 8	—	8,000 - -	9,386 10 2
14	Exchequer and Audit Department - - - -	40,919	40,770 16 -	148 4 -	—	3,000 - -	3,453 7 10
15	Registrars of Friendly Societies - - - -	2,398	2,560 15 4	—	162 15 4	—	177 16 3
16	Local Government Board - - - - -	535,699	507,826 19 7	27,872 - 5	—	—	360 - 10
17	Lunacy Commission, England - - - - -	14,935	14,682 3 6	252 16 6	—	1,350 - -	1,408 17 6
18	The Mint, including Coinage - - - - -	57,050	56,407 - 4	642 19 8	—	100,000 - -	85,255 18 -
19	National Debt Office - - - - -	17,238	16,377 4 5	860 15 7	—	20 - -	18 18 -
20	Patent Office, &c. - - - - -	22,201	20,692 12 3	1,508 7 9	—	—	—
21	Paymaster General's Department - - - -	22,327	22,021 11 5	305 8 7	—	12 - -	73 5 8
22	Public Record Office - - - - -	22,981	22,031 10 9	949 9 3	—	—	—
23	Public Works Loan, &c., Commission - -	4,726	4,745 4 7	—	19 4 7	—	—
24	Register Office, General, England - - -	43,455	42,665 10 4	789 9 8	—	3,000 - -	3,467 8 6
25	Stationery and Printing - - - - -	461,380	465,490 8 1	—	4,110 8 1	40,000 - -	41,232 6 11
26	Office of Woods, Forests, and Land Revenues, &c. - - - - -	24,697	23,619 6 -	1,077 14 -	—	—	—
27	Office of Works and Public Buildings - -	44,159	43,526 9 4	632 10 8	—	100 - -	120 18 8
28	Secret Service - - - - -	24,000	14,152 12 1	9,847 7 11	—	—	—
29	Exchequer and other Offices in Scotland -	6,330	6,339 19 10	—	9 19 10	600 - -	623 - 8
30	Fishery Board, Scotland - - - - -	12,475	12,502 19 -	—	27 19 -	7,000 - -	8,637 11 11
31	Lunacy Commission, Scotland - - - - -	5,930	5,494 9 1	435 10 11	—	350 - -	382 13 7
32	Register Office, General, Scotland - - -	7,567	7,678 11 11	—	111 11 11	280 - -	277 12 -
33	* Board of Supervision, &c., Scotland - -	18,218	—	—	—	—	—
34	Household of the Lord Lieutenant of Ireland	6,941	7,000 7 8	—	59 7 8	750 - -	1,466 17 6
35	Chief Secretary for Ireland—Offices - -	26,364	25,990 7 -	373 13 -	—	—	—
36	Boundary Survey, Ireland - - - - -	450	373 2 7	76 17 5	—	—	—
37	Charitable Donations and Bequests Office, Ireland - - - - -	2,387	2,004 17 7	382 2 5	—	41 18 4	47 4 5
38	The Local Government Board, Ireland - -	110,901	110,457 12 -	443 8 -	—	1,300 - -	1,556 18 10
39	Public Record Office, Ireland, &c. - - -	5,514	4,991 13 7	522 6 5	—	500 - -	653 3 6
40	Office of Public Works, Ireland - - - -	28,247	28,239 13 9	7 6 3	—	90 - -	- 3 9
41	Register Office, General, Ireland - - -	24,157	23,592 12 1	564 7 11	—	25 - -	34 8 6
42	Pauper Lunatics, Ireland - - - - -	55,692	—	55,692 - -	—	—	—
43	General Survey and Valuation of Ireland -	15,887	14,291 9 8	1,595 10 4	—	500 - -	354 16 6
TOTAL - - £.		2,192,706	2,070,327 4 7	126,965 3 10	4,586 8 5	245,850 18 4	237,353 3 11
NET SURPLUS - - - £. 122,378 15 5						Less than Estimated } £. 8,497 14 5	

* Account not delivered.

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1874-75.

C L A S S III.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS, included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended 31st March 1875; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1875, showing a Surplus upon Sub-Heads B. to I. of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
LAW OFFICERS :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	15,000 - -	15,000 - -	—	—
SOLICITORS' DEPARTMENT :				
B.—Salaries - - - - -	8,873 - -	8,557 2 5	315 17 7	—
C.—Incidental Expenses - - - - -	100 - -	65 15 11	34 4 1	—
D.—Costs of Prosecutions, Fees to Counsel, &c. -	22,000 - -	18,935 8 4	3,064 11 8	—
E.—Expenses connected with Prosecutions relating to the Coin - - - - -	2,000 - -	1,518 4 11	481 15 1	—
F.—Costs of Intervention by Queen's Proctor in Divorce Cases - - - - -	8,500 - -	6,855 11 7	1,644 8 5	—
G.—Rewards, and other Expenses connected with Criminal Justice - - - - -	200 - -	108 9 -	91 11 -	—
H.—Revision of Statute Law, &c. - - - - -	3,650 - -	3,450 - -	200 - -	—
I.—Parliamentary Agency - - - - -	1,500 - -	1,393 13 1	106 6 11	—
£.	61,823 - -	55,884 5 3		—
Surplus to be surrendered - - - £.			5,938 14 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
5,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 6,490 7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—The saving of 315 l. 17 s. 7 d. under this Sub-head is to be accounted for as follows :—
 1. A Junior Clerkship remained vacant from the beginning of December 1874 to the 22nd June 1875.
 2. An interval of 20 days elapsed between the death of Mr. Gray on the 22nd January and the appointment of Mr. Stephenson as Solicitor on the 12th February 1875; and no Assistant Solicitor has yet been appointed.
 D.—Although large payments were made in the case of Reg v. Castro, the ordinary expenditure of the year fell below the usual amount.
 F.—The Queen's Proctor makes this estimate of the amount he considers will be required for his costs for intervention in Divorce Cases.
 C., E., G., I.—From the nature of the payments made under these Sub-heads, it is impossible to tell beforehand what will be the exact amount required.
 H.—With the exception of certain fixed amounts for salaries, the payments made under this Sub-head are specially authorised from time to time by the Treasury. Neither the work done nor the payments made in respect of it are under my control.

The Surplus of 2,583 l. 13 s. 6 d., shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1874, has been surrendered.

27 November 1875.

A. K. Stephenson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 5,938 *l.* 14 *s.* 9 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	61,823	-	-
Expenditure - - - - -	55,884	5	3
Surplus - - - - -	£. 5,938	14	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.

CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXAMINERS OF CRIMINAL LAW ACCOUNTS:				
A.—Salaries and Wages	£. s. d. 3,893 — —	£. s. d. 3,896 3 2	£. s. d. — — —	£. s. d. 3 3 2
B.—Incidental Expenses	9 — —	2 7 —	6 13 —	—
CLERKS OF ASSIZE:				
C.—Salaries	16,398 — —	15,854 — 3	543 19 9	—
D.—Travelling Expenses	3,700 — —	3,697 — 4	2 19 8	—
E.—Incidental Expenses	100 — —	66 8 6	33 11 6	—
CENTRAL CRIMINAL COURT:				
F.—Salaries	4,128 — —	4,127 10 —	— 10 —	—
MIDDLESEX SESSIONS:				
G.—Salaries	800 — —	771 15 —	28 5 —	—
COURT FOR CONSIDERATION OF CROWN CASES RESERVED:				
H.—Salary	180 — —	180 — —	—	—
I.—Incidental Expenses	10 — —	2 9 —	7 11 —	—
CRIMINAL PROSECUTIONS:				
K.—Repayments to Counties and Boroughs	140,000 — —	125,947 10 3	14,052 9 9	—
SHERIFFS' EXPENSES:				
L.—Repayments to Sheriffs	10,000 — —	9,920 18 4	79 1 8	—
M.—Salary	180 — —	180 — —	—	—
COMPENSATION TO CLERKS OF THE PEACE AND OTHERS:				
N.—Compensations	6,000 — —	5,170 9 3	829 10 9	—
£.	185,398 — —	169,816 11 1	15,584 12 1	3 3 2
Deduct Deficit			3 3 2	
Net Surplus to be surrendered			£.	15,581 8 11

Estimated Amount of Extra Receipts payable to Exchequer — — — — £. s. d.
 Amount of Extra Receipts realised in the year 1874–75, and paid over to Exchequer — 14 3 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This small deficit arises from payments to the clerks for extra work.

B., E., and I.—These expenses cannot be precisely estimated.

C.—This is a nominal saving; the claim for certain salaries was not sent in until the year had expired.

D. and L.—Approximate Estimates.

F.—Fraction of a £.

G.—These payments for Salary are based on the number of days during which the Deputy Assistant Judges are employed.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—*continued.*

K.—When this Estimate was prepared measures were under consideration which might have resulted in increased expense, and it was not thought advisable to ask for a less amount than 140,000 *l.* The contemplated arrangements were not, however, carried into effect in 1874–5. It should also be stated that the examination and payment of several of the claims were delayed in consequence of the anticipated changes.

N.—The amount of these Compensations depends on the Fees received by the Clerks of the Peace and others.

Extra Receipts.—The Amount received is made up as follows:—

	£.	s.	d.
Fees received in the Central Criminal Court for the half-year to 30th June 1874 -	13	13	—
Fees received on Home Circuit - - - - -	—	10	—
	£. 14	3	—

The Surplus of 7,758 *l.* 8 *s.* 3 *d.*, shown on the Account of the Vote “Criminal Prosecutions, Sheriffs' Expenses, &c.,” for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—

EXAMINERS OF CRIMINAL LAW ACCOUNTS:

A.—Salaries and Wages.

2. The Net Surplus to be surrendered is, as shown by the Account, 15,581 *l.* 8 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	185,398	—	—
Expenditure - - - - -	169,816	11	1
Net Surplus - - -	£. 15,581	8	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

COURT OF CHANCERY, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, ENGLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	152,183 - -	152,281 11 6	- - -	98 11 6
B.—Scrivenery and Printing - - - - -	14,970 - -	15,278 15 10	- - -	308 15 10
C.—Travelling Expenses - - - - -	3,580 - -	3,319 5 6	260 14 6	—
D.—Incidental Expenses - - - - -	1,280 - -	1,219 19 11	60 - 1	—
E.—Salaries and Allowances formerly paid from the Hanaper - - - - -	432 - -	102 19 8	329 - 4	—
	£. 172,445 - -	172,202 12 5	649 14 11	407 7 4
Deduct Deficit - - - - -			407 7 4	
Net Surplus to be surrendered - - - £.			242 7 7	

Estimated Amount of Extra Receipts payable to Exchequer	£. s. d.
Amount of Extra Receipts realised in the year ended 31st March 1875, and paid over to Exchequer	26,000 - -
	36,565 9 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Deficiency under this Sub-head has arisen from the payment of arrears of Salary due in respect of the preceding year.

B.—The Deficiency under this Sub-head has arisen from the Expenditure in some of the Offices of the Court having been greater than it was expected to be. The Expenditure varies with the quantity of business, and can only be estimated upon the average of preceding years.

C.—The Saving under this Sub-head has arisen principally from the Travelling Expenses of the Visitors of Lunatics having been less than they were thought likely to be.

D.—The Saving under this Sub-head has arisen from the Expenditure by the "Lord Chancellor's Officers," and the Official Solicitor, having been less than the Estimate.

E.—The Saving under this Sub-head has arisen from the deaths of the Prothonotary, the Messenger to the Great Seal, and the Embroidress of the Purse, and from deductions from the Salary and Allowance to the Serjeant-at-Arms in respect of Fees formerly due to the Hanaper Office.

The Surplus of 2,813 l. 19 s., shown on the Account of the Vote "Court of Chancery, England," for the year ended 31st March 1874, has been surrendered.

Chancery Pay Office, }
November 1875. }

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

COURT OF CHANCERY, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate by the Sums undermentioned, viz. :—

	£.	s.	d.
A.—Salaries - - - - -	98	11	6
B.—Scrivenery and Printing - - - - -	308	15	10

2. There is, as shown by the Account, a Net Surplus on the Grant, of 242 *l.* 7 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	172,445	-	-
Expenditure - - - - -	172,202	12	5
Net Surplus - - -	£. 242	7	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

COMMON LAW COURTS, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, ENGLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Marshals of the Judges - - - - -	2,550 - -	2,550 - -	-	-
JUDGES' CLERKS AND OTHER OFFICERS:				
B.—Salaries and Wages - - - - -	23,680 - -	23,794 12 2	- - -	114 12 2
C.—Travelling Expenses - - - - -	2,610 - -	2,145 19 4	464 - 8	-
D.—Incidental Expenses - - - - -	35 - -	27 19 2	7 - 10	-
ASSOCIATES:				
E.—Salaries - - - - -	5,019 - -	4,868 17 5	150 2 7	-
F.—Incidental Expenses - - - - -	30 - -	27 5 8	2 14 4	-
MASTERS' OFFICES:				
G.—Salaries and Wages - - - - -	19,536 - -	18,102 14 7	1,433 5 5	-
H.—Incidental Expenses - - - - -	123 - -	63 13 10	59 6 2	-
CROWN OFFICE, QUEEN'S BENCH:				
I.—Salaries and Wages - - - - -	3,960 - -	3,779 10 3	180 9 9	-
K.—Incidental Expenses - - - - -	16 - -	7 10 2	8 9 10	-
REGISTRY OF JUDGMENTS, COMMON PLEAS:				
L.—Salaries and Wages - - - - -	699 - -	699 16 -	- - -	- 16 -
M.—Incidental Expenses - - - - -	4 - -	1 17 6	2 2 6	-
REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:				
N.—Salaries - - - - -	1,074 - -	1,130 2 1	- - -	56 2 1
O.—Incidental Expenses - - - - -	1 - -	- 14 6	- 5 6	-
QUEEN'S REMEMBRANCER'S OFFICE:				
P.—Salaries and Wages - - - - -	2,638 - -	2,637 12 1	- 7 11	-
Q.—Incidental Expenses - - - - -	20 - -	9 9 10	10 10 2	-
TRIAL OF ELECTION PETITIONS:				
R.—Allowances to Officers of the Court of Common Pleas - - - - -	400 - -	365 - -	35 - -	-
S.—Allowances to Officers for Attendance on Judges during Trials - - - - -	700 - -	619 19 -	80 1 -	-
T.—Travelling Expenses - - - - -	1,800 - -	1,316 10 4	483 9 8	-
U.—Hire of Court Houses, Reception of Judges, and other Statutory Expenses - - - - -	7,000 - -	5,197 8 6	1,802 11 6	-
£.	71,895 - -	67,346 12 5	4,719 17 10	171 10 3
Deduct Deficit - - - - -			171 10 3	
Net Surplus to be surrendered - - - £.			4,548 7 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer 3,717 16 5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 4.—COMMON LAW COURTS, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The amount of payments for temporary clerical assistance, and to laundresses, was more than was anticipated.

C.—These travelling expenses depend on the duration of the Winter Circuit.

D. and F.—Approximate estimate.

E.—A vacancy occurred during the year, and the promotions were made at the minimum salaries.

G.—This saving arose from vacancies, and the promotions consequent thereon at minimum salaries.

H., K., M., Q.—These expenses cannot be precisely estimated.

I.—This saving mainly arises from the vacancy caused by the death of Mr. Winning, the Queen's Coroner, not having been filled up for a short time.

L.—A gratuity of 1*l.* to the Porter of Serjeants' Inn caused this small excess.

N.—This deficit was caused by the payment of the balance due to the estate of Mr. Monk, late Registrar. A corresponding surplus appears on the Appropriation Account for the year 1873–74.

O. and P.—Fractions of a £.

R., S., T., U.—These expenses are of an uncertain nature; they depend on the number of petitions presented and brought to trial.

Extra Receipts. These receipts are made up as follows:—

	£.	s.	d.
Fees received by the Queen's Remembrancer from the Middlesex Registry			
Office, for year to Christmas 1874	3,654	13	3
Compensation of N. Hamer, Tipstaff of the Court of Queen's Bench	40	—	8
Sale of printed Cause Lists	23	2	6
	£. 3,717	16	5

The amount of fees received from the Middlesex Registry was more than had been anticipated.

The Surplus of 182 *l.* 12 *s.*, shown on the Account of the Vote "Common Law Courts, England," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

JUDGES' CLERKS AND OTHER OFFICERS:

B.—Salaries.

REGISTRY OF JUDGMENTS, COMMON PLEAS:

L.—Salaries and Wages.

REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:

N.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 4,548 *l.* 7*s.* 7*d.*

	£.	s.	d.
Grant	71,895	—	—
Expenditure	67,346	12	5
Net Surplus	£. 4,548	7	7

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 5.

LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LONDON BANKRUPTCY COURT, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	35,017 - -	35,008 2 2	8 17 10	—
B.—Travelling - - - - -	100 - -	31 12 6	68 7 6	—
C.—Office Copying - - - - -	1,000 - -	964 15 1	35 4 11	—
D.—Incidental - - - - -	2,000 - -	1,523 4 1	476 15 11	—
E.—Costs of Prosecution - - - - -	8,540 - -	9,118 13 3	- - -	578 13 3
	£. 46,657 - -	46,646 7 1	589 6 2	578 13 3
Deduct Deficit - - - - -			578 13 3	
Net Surplus to be surrendered - - - £.			10 12 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	5,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	7,284 2 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual Saving.
- B.—Estimated Charges were not incurred.
- C.—Slightly over-estimated.
- D.—Over-estimated. In the Estimate for 1875-76 this sum was reduced to 1,500 l.
- E.—No reliable Estimate can be made for this Sub-head.

The Deficiency under Sub-head E. was met by the appropriation of Savings on the other Sub-heads of the Vote.—Treasury Letter, No. 2783, 17th February 1875.

The Surplus, 9 s. 5 d., shown on the Account of the Vote for the “London Bankruptcy Court,” for the year ended 31st March 1874, has been surrendered.

26 November 1875.

M. Parkyns,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 5.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure beyond the Grant under Sub-head E., "Costs of Prosecutions ordered by the Court," amounting to 578 *l.* 13 *s.* 3 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 10 *l.* 12 *s.* 11 *d.*, which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	46,657	-	-
Expenditure	-	-	-	-	-	-	-	-	46,646	7	1
Net Surplus									£.	10	12 11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 6.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	355,460 - -	332,481 13 7	20,978 6 5	—
B.—Travelling and Subsistence - - - - -	19,055 - -	18,790 5 11	264 14 1	—
C.—Printing and Stationery - - - - -	15,500 - -	14,694 12 10	805 7 2	—
D.—Registrars in Bankruptcy - - - - -	29,000 - -	30,241 13 8	- - -	1,241 13 8
E.—Postage - - - - -	8,000 - -	7,160 14 6	839 5 6	—
F.—Conveyance of Persons Committed - - - - -	4,600 - -	2,599 7 7	2,000 12 5	—
G.—Incidental Expenses - - - - -	985 - -	1,106 8 6	- - -	121 8 6
	£. 430,600 - -	407,074 16 7	24,888 5 7	1,363 2 2
Deduct Deficit - - - - -			1,363 2 2	
Net Surplus to be surrendered - - £.			23,525 3 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	358,000 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer	347,490 8 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Cause of decrease was the falling off in the number of Plaints entered in the Courts.
 B.—Over-Estimate.
 C.—Over-Estimate.
 D.—Cause of increase was increase in the number of Bankruptcy proceedings.
 E.—Over-Estimate.
 F.—Over-Estimate. Decrease was the falling off in the business.
 G.—Under-Estimate.

The Surplus of 16,046*l.* 12*s.* 11*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 74, has been surrendered.

Treasury,
25 November 1875.}

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 6.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate by the sums undermentioned, viz. :—

D.—“ Registrars in Bankruptcy,” 1,241 *l.* 13 *s.* 8 *d.*

G.—“ Incidental Expenses,” 121 *l.* 8 *s.* 6 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 23,525 *l.* 3 *s.* 5 *d.* which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	430,600	-	-
Expenditure - - - - -	407,074	16	7
Net Surplus - - -	£. 23,525	3	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURTS of PROBATE and DIVORCE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Courts:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	42,211 - -	41,431 14 7	779 5 5	- - -
B.—Copying and Registering Wills - - - - -	5,600 - -	5,285 11 4	314 8 8	- - -
C.—Police - - - - -	390 - -	439 5 2	- - -	49 5 2
D.—Incidental Expenses - - - - -	175 - -	149 19 5	25 - 7	- - -
District Courts:				
E.—Salaries - - - - -	41,456 - -	41,852 19 8	- - -	396 19 8
F.—Copying and Registering Wills - - - - -	1,300 - -	1,339 15 1	- - -	39 15 1
G.—Incidental Expenses - - - - -	200 - -	160 - 6	39 19 6	- - -
£.	91,332 - -	90,659 5 9	1,158 14 2	485 19 11
Deduct Deficit - - - - -			485 19 11	
Net Surplus to be surrendered - - - £.			672 14 3	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				Nil
Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - - - - -				Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Sub-head is subject to much fluctuation on account of vacancies and promotions. The difference between the maximum and minimum of the classes, in a great measure, accounts for the saving.
- B.—We have not been able to work up the registering, consequent upon a variety of causes; a large arrear, however, remains.
- C.—The services of the police were required at Doctor's Commons until the removal was completed, in addition to the ordinary services required here.
- D.—This is a variable item, which cannot be closely estimated.
- E.—The salaries of many of the clerks in the districts have been increased from time to time, with the sanction of the Treasury, and for this increase no provision was contemplated when the Estimate was framed.
- F.—This results from the great increase of work in the various registries. There is an increase of no less than 1,266 in the number of Grants in the last quarter of the year 1874-75, as compared with the same period of 1873-74.
- G.—The same remark applies as to D.

The Surplus of 1,806 l. 11 s. 8 d., shown on the Account of the Vote "Courts of Probate and Divorce," for the year ended 31st March 1874, has been surrendered:

Jos. Fred. Coleman,
Record Keeper, and Clerk in Charge of the Accounts.

Chas. J. Middleton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned amounts:—

Chief Courts.									
								£.	s. d.
C.—Police.	-	-	-	-	-	-	-	49	5 2

District Courts.									
								£.	s. d.
E.—Salaries -	-	-	-	-	-	-	-	396	19 8
F.—Copying and Registering Wills	-	-	-	-	-	-	-	39	15 1

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 672*l.* 14*s.* 3*d.*, which will have to be surrendered to the Exchequer.

								£.	s. d.
Grant	-	-	-	-	-	-	-	91,332	- -
Expenditure	-	-	-	-	-	-	-	90,659	5 9
Net Surplus								£.	672 14 3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.

ADMIRALTY COURT REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the HIGH COURT of ADMIRALTY, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	12,175 - -	11,951 19 4	223 - 8	—
B.—Incidental Expenses - - - - -	160 - -	140 14 9	19 5 3	—
	£. 12,335 - -	12,092 14 1		—
Surplus to be surrendered - - - £.			242 5 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	600 - -
	959 - -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.

It was not found necessary to fill up three vacancies existing in the 3rd Class, and thus there was a saving of - - - - -	£. s. d.
A falling off in the number of vessels arrested and detained in the Port of London during the past year caused a saving under the head of "Shipkeeping in the Port of London" of the sum of - - - - -	240 - -
The estimate for Merchants' Fees, which must necessarily be approximate, exceeded the amount expended under that head by the sum of - - - - -	41 6 -
The Coal Porter was employed for a shorter time than had been anticipated, which caused a saving of - - - - -	13 9 -
The several items composing this sub-head were estimated in round numbers, causing a variation between the Grant and expenditure of - - - - -	3 - -
	8 18 1
Gross saving under Sub-head A. - - - £.	306 13 1
On the other hand the expenditure exceeded the Grant in the case of the amount paid to the Marshal's Substitutes at the Outports by the sum of - - - - -	£. s. d.
This excess was caused by an increase, beyond the average, in the number of vessels arrested and detained at the Outports during the past year.	60 - 5
By a Letter from the Treasury, (No. 10,941/75), of the 17th of July last, which has been forwarded to the Comptroller and Auditor General, authority was given for the expenditure, out of the Vote 1874-75, of the following items, for which no provision was made in the Estimate, viz:—	
W. Newton, Writer, from 8th February to 27th March 1875 - - - £. 11 - -	
W. Innes, Temporary Messenger, from the 15th December 1874 to 8th March 1875 - - - - -	12 12 -
	23 12 -
	83 12 5
The Net Saving under Sub-head A. - - - £.	223 - 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 8.—ADMIRALTY COURT REGISTRY—*continued.*

B.—Incidental Expenses.—Approximate Estimate.

EXTRA RECEIPTS.

Variation caused by an increase, beyond the average, in the amount of the Fees received in respect of property sold by the Court, and in respect of Fees received on account of Naval Prize during the past year.

The Surplus of 696 *l.* 0*s.* 11*d.*, shown on the Account of the Vote "Admiralty Court Registry," for the year ended 31st March 1874, has been surrendered.

Admiralty Registry, Doctors' Commons, }
5 August 1875. }

H. C. Rothery, Registrar,
Accounting Officer.

Frederic Clark,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 242 *l.* 5*s.* 11*d.*

	£.	s.	d.
Grant - - - - -	12,335	-	-
Expenditure - - - - -	12,092	14	1
Surplus - - -	£. 242	5	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 9.

LAND REGISTRY OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LAND REGISTRY, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,353 - -	5,352 16 5	- 3 7	—
B.—Expenses - - - - -	17 - -	14 18 -	2 2 -	—
	£. 5,370 - -	5,367 14 5		—
Surplus to be surrendered - - - £.			2 5 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
	6 - -
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - -	3 13 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An over-estimate.

B.— Ditto.

A Grant has been taken for 2*l.* 7*s.* 6*d.*, the Deficit shown on the Account of the Vote for the year 1873-74.

B. Spencer Follett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 9.

LAND REGISTRY OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 2*l.* 5*s.* 7*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	5,370	-	-
Expenditure - - - - -	5,367	14	5
Surplus - - -	£.	2	5 7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	13,673 - -	13,165 6 5	507 13 7	—
B.—Travelling Expenses - - - - -	170 - -	165 - -	5 - -	—
C.—Clothing - - - - -	125 - -	124 15 -	- 5 -	—
D.—Incidental Expenses - - - - -	230 - -	176 7 3	53 12 9	—
POLICE COURT, SHEERNESS:				
E.—Salary of Clerk - - - - -	200 - -	200 - -	—	—
	£. 14,398 - -	13,831 8 8		—
Surplus to be surrendered - - £.			566 11 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - -	17,000 - -
	16,318 11 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—1st. Owing to the resignation of the chief clerk (who was in receipt of the maximum rate of salary) and the consequent alterations in the salaries of the second clerks. 2nd. Owing to the fees paid to medical witnesses and interpreters being less than anticipated.

B.—Over-estimated. The sum of 5 l. was provided to meet contingencies.

C.—Over-estimated, 5 s.

D.—A sum of about 40 l. was provided for legal expenses (that being the average of previous years), but no expense was incurred under this head. The miscellaneous expenditure was also less than anticipated.

E.—Exchequer Extra Receipts. From the 1st January 1875, the fees at the Metropolitan Police Courts, which had hitherto been accounted for as Exchequer Extra Receipts, were therefrom paid by means of Inland Revenue stamps, and the estimated amount of fees which would have been accounted for under the old system, is 1,300 l.

The Surplus of 185 l. 10 s. 8 d., shown on the Account of the Vote for "Police Courts, London and Sheerness," for the year ended 31st March 1874, has been surrendered.

Home Office, Whitehall,
26 November 1875. }

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 566 l. 11 s. 4 d.

	£.	s.	d.
Grant - - - - -	14,398	-	-
Expenditure - - - - -	13,831	8	8
Surplus - - -	£. 566	11	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Contribution to the Rental Assessed - - -	208,364 - -	361,380 15 4	2,183 4 8	—	—	—
Ditto, Supplementary Estimate - - -	155,200 - -					
B.—Horse Patrol, and Thames Police - - -	20,000 - -	20,000 - -	—	—	—	—
C.—Salaries - - - - -	4,300 - -	4,300 - -	—	—	—	—
D.—Superannuations - - - - -	2,495 - -	2,300 16 6	194 3 6	—	—	—
HABITUAL CRIMINALS REGISTER:						
E.—Salaries - - - - -	828 - -	816 11 11	11 8 1	—	—	—
F.—Incidental Expenses - - - - -	240 - -	218 8 4	21 11 8	—	—	—
	£. 391,427 - -	389,016 12 1				
Surplus to be surrendered - - - £.			2,410 7 11			

Estimated Amount of Extra Receipts payable to Exchequer - - - Nil.

Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Police Rental upon which the Contribution is based, amounted to less than was anticipated.
D.—This saving was owing to several Horse Patrol and Thames Police Pensioners, having died after the preparation of the Estimates, and during the year 1874-75.
E.—Owing to a less sum having been expended for Writers than was estimated would be required.
F.—Owing to a less sum having been paid for cupboards than was estimated.

A Grant has been taken for 8 l. 6 s. 7 d.; the Deficit shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1874.

Home Office, Whitehall, }
26 November 1875.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 2,410 *l.* 7 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	391,427	-	-
Expenditure - - - - -	389,016	12	1
Surplus - - - - -	£. 2,410	7	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 12.

POLICE, COUNTIES AND BOROUGHs, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE, COUNTIES and BOROUGHs, GREAT BRITAIN, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTION OF CONSTABULARY:				
A.—Salaries and Allowances - - - - -	£. s. d. 3,050 - -	£. s. d. 3,050 - -	£. s. d. —	£. s. d. —
B.—Travelling - - - - -	1,000 - -	949 13 11	50 6 1	—
C.—Incidental Expenses - - - - -	48 - -	48 - -	—	—
ENGLAND:				
D.—Pay and Clothing of Constables (one quarter of the Charge) - - - - -	313,000 - -	} 476,075 13 4	- -	3,675 13 4
Supplementary Vote - - - - -	160,000 - -			
SCOTLAND:				
E.—Pay and Clothing of Constables (one quarter of the Charge) - - - - -	55,000 - -	52,723 19 2	2,276 - 10	—
£.	532,098 - -	533,447 6 5	2,326 6 11	3,675 13 4
Deduct Surplus - - - - -			2,326 6 11	
Net Deficit to be voted - - - £.			1,349 6 5	
Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.				
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—A casual difference.
D.—This deficiency would have been increased by the sum of 4,228 l. 18 s. 1 d., withheld from County Salop in respect of its Police Expenditure for this year, and subsequently paid out of the Vote of 1875-76, showing, therefore, a total deficiency of 7,904 l. 11 s. 5 d. The following are the causes of the deficiency:—4,194 l. 7 s. 8 d. paid in respect of Police Expenditure for the year 1872-3; 921 l. 16 s. 3 d. paid in respect of two boroughs whose forces had for the first time been made effective. The remaining deficiency is attributable partly to an additional increase in the numbers in the various Police Forces, and more especially to these forces having been kept more closely up to their authorised strength; both facts probably connected with the increase in the Government Grant.
E.—When the Estimate was framed in November 1873, the examination of the accounts for 1873-4 had not been completed; but it was found that throughout Scotland an increase was being made to a large extent in the wages, and to some extent in the numbers of the Police Forces, so much so that a Supplementary Vote had to be taken for 3,500 l. As the increase only then applied to a portion of the year, it was thought advisable to make ample provision for the next year's charges, which, however, did not increase to the extent expected.

The Surplus of 5,832 l. 3 s. 9 d., shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1874, has been surrendered.

Home Office, Whitehall, }
26 November 1875. }

F. S. Leslie.
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 12.

POLICE, COUNTIES AND BOROUGHES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—

ENGLAND:

D.—Pay and Clothing of Constables (one quarter of the Charge).

2. The Net Deficit to be voted is, as shown by the Account, 1,349 *l.* 6 *s.* 5 *d.*

	£.	s.	d.
Grant - - - - -	532,098	-	-
Expenditure - - - - -	533,447	6	5
Net Deficit - - -	£. 1,349	6	5

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 13.

CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONVICT ESTABLISHMENTS in ENGLAND and the COLONIES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries (Director's Office) - - -	8,716 - -	8,462 12 9	253 7 3		- - -	
B.—Travelling Expenses (Directors' Office) - -	600 - -	544 15 10	55 4 2		- - -	
C.—Incidental Expenses (Directors' Office) - -	180 - -	235 15 7	- - -		55 15 7	
D.—Salaries and Wages of Prison Officers - -	148,826 - -	144,367 11 10	4,458 8 2		- - -	
E.—Allowances to Officers for Rations, Quarters, Forage, &c. - - -	34,950 - -	33,476 12 6	1,473 7 6		- - -	
F.—Uniform for Officers - - -	6,705 - -	7,372 7 -	- - -		667 7 -	
G.—Victualling for Convicts - - -	110,836 - -	111,121 8 1	- - -		285 8 1	
H.—Clothing for Convicts - - -	28,434 - -	30,427 17 7	- - -		1,993 17 7	
I.—Bedding for Convicts - - -	3,518 - -	3,391 11 -	126 9 -		- - -	
J.—Medicines, Surgical Instruments, &c. - -	2,350 - -	2,242 19 3	107 - 9		- - -	
K.—Gratuities to Convicts - - -	6,500 - -	5,891 14 9	608 5 3		- - -	
L.—Furniture, Kitchen Utensils, Crockery, &c. -	2,229 - -	2,132 17 5	96 2 7		- - -	
M.—Fuel, Light and Water - - -	26,515 - -	25,556 13 5	958 6 7		- - -	
N.—Soap, Scouring and Cleaning Articles - -	4,300 - -	4,190 2 11	109 17 1		- - -	
O.—Rent - - -	550 - -	553 8 -	- - -		3 8 -	
P.—Rates and Taxes - - -	1,310 - -	1,133 12 11	176 7 1		- - -	
Q.—Escort and Conveyance of Convicts - - -	5,500 - -	5,352 6 -	147 14 -		- - -	
R.—New Buildings and Alterations - - -	23,579 - -	23,207 8 7	371 11 5		- - -	
S.—Ordinary Repairs of Buildings - - -	5,441 - -	5,828 19 2	- - -		387 19 2	
T.—Fine Fund - - -	345 - -	278 15 5	66 4 7		- - -	
U.—Maintenance of Convicts in Refuges - -	4,000 - -	3,296 13 2	703 6 10		- - -	
V.—Incidental Expenses - - -	5,200 - -	5,242 6 3	- - -		42 6 3	
W.—Police - - -	1,800 - -	1,694 19 4	105 - 8		- - -	
X.—Freight and Carriage of Provisions and Stores	600 - -	320 13 -	279 7 -		- - -	
Y.—Forage - - -	510 - -	1,118 17 11	- - -		608 17 11	
Z.—Manufacturing Department - - -	} See Note at Foot.					
A 1.—Farm - - -						
B 1.—Maintenance of Imperial Convicts - -	7,930 - -	9,335 7 2	- - -		1,405 7 2	
C 1.—Maintenance of Invalids, Lunatics, Pauper Children, &c. - -	1,800 - -	8,469 8 6	- - -		6,669 8 6	
D 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c. - - -	20,000 - -	18,900 15 2	1,099 4 10		- - -	
£.	463,224 - -	464,148 10 6	11,195 4 9		12,119 15 3	
Deduct Surplus - - - - -					11,195 4 9	
Net Deficit to be voted - - - £.					924 10 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d. 4,500 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 14,400 3 6

	Receipts.		Expenditure.		Excess of Receipts to be paid into Exchequer.	
	£.	s. d.	£.	s. d.	£.	s. d.
Note.—Manufacturing Department - - - -	59,633	3 11	50,871	2 7	8,762	1 4
Farm - - - -	3,365	10 4	1,726	2 1	1,639	8 3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., E., G., I., J., K., L., M., N., O., P., Q., R., S., T., U., V., W., X., D 1.—Simply variations incidental to Estimate.

F.—Under-estimate; and also Officers at Wormwood Scrubbs, supplied, but not provided for.

H.—This excess is due in some measure to the high prices of articles required, and to the number of Convicts clothed exceeding that for which provision was made. The Repairs, also, were much heavier than was expected.

Y.—In Western Australia, Forage is supplied to the Colonial Government from Convict Stores, the repayments for which are credited in the Convict Account as Exchequer Extra Receipts. If found practicable, this Sub-head will be placed on a different footing.

B 1.—The payments made in respect of Tasmania were higher than were anticipated.

C 1.—Five years of arrears have been paid to the Colonial Government of New South Wales. All arrears up to the 31st December last, have now been disposed of.

Note.—The Deficit of 20,110 *l.* 16 *s.* 1 *d.*, shown on the Account for 1873-4, has been voted.

E. Du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate :— Excesses.

C.—Incidental Expenses of the Directors' Office.

F.—Uniform for Officers.

G.—Victualling for Convicts.

H.—Clothing for Convicts.

O.—Rent.

S.—Ordinary Repairs of Buildings.

V.—Incidental Expenses.

Y.—Forage.

B 1.—Maintenance of Imperial Convicts.

C 1.—Maintenance of Invalids, Lunatics, Pauper Children, &c.

COLONIAL ESTABLISHMENTS.

2. Between the amounts respectively assigned in the Estimate, and in the Account for Transposition of the under mentioned Sub-Heads of Service, there are the following differences, viz. :— amounts.

	Estimate.	Account.
	£.	£.
B 1.—Maintenance of Imperial Convicts -	1,800	7,930
C 1.—Maintenance of Invalids, Lunatics, Pauper Children, &c. - - -	7,930	1,800

In relation to these variations it appears by a letter from the Treasury to the Accounting Officer, which sanctions the transposition of these amounts, as shown in the Account, that they had, through some inadvertence, been reversed in the Estimate.

3. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting Net Deficit. to 924 *l.* 10 *s.* 6 *d.*, for which a Vote of Parliament will be required.

	£.	s.	d.
Grant - - - - -	463,224	-	-
Expenditure - - - - -	464,148	10	6
Net Deficit - - -	£.	924	10 6

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 14.

COUNTY PRISONS, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS, &c., GREAT BRITAIN, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY AND BOROUGH PRISONS:				
A.—Maintenance of Prisoners - - - -	£. s. d. 101,000 - -	£. s. d. 100,982 8 9	£. s. d. 17 11 3	£. s. d. —
B.—Removal of Convicts - - - -	3,000 - -	2,900 5 2	99 14 10	—
HOLLOWAY PRISON:				
C.—Maintenance of Prisoners for Debt - - -	100 - -	- -	100 - -	—
PRIVATE LUNATIC ASYLUMS:				
D.—Maintenance of Criminal Lunatics - - -	320 - -	215 18 7	104 1 5	—
	£. 104,420 - -	104,098 12 6		—
Surplus to be surrendered - - - £.			321 7 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Approximate Estimates.

C.—The payment of the claim in this case was not made before the year expired for want of certain particulars required from the City of London.

D.—This charge is gradually diminishing in consequence of the decease of the Lunatics. A smaller sum has been taken in the Estimates for 1875-76.

The Surplus of 12,381 l. 4 s. 4 d., shown on the Account of the Vote "County Prisons and Reformatories, &c., Great Britain," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES,--CLASS III.--continued.

VOTE 14.

COUNTY PRISONS, &c., GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 321 *l.* 7 *s.* 6 *d.*

	£.	s.	d.
Grant - - - - -	104,420	-	-
Expenditure - - - - -	104,098	12	6
Surplus - - - - -	£. 321	7	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REFORMATORY and INDUSTRIAL SCHOOLS, GREAT BRITAIN, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant,	
			Less than Granted.	More than Granted.
INSPECTOR OF REFORMATORIES :				
A.—Salaries - - - - -	£. 3,293 s. - d. -	£. 3,306 s. 10 d. 5	£. - s. - d. -	£. - s. - d. -
B.—Travelling - - - - -	330 - -	394 1 -	- - -	13 10 5
C.—Costs of Prosecutions - - - - -	250 - -	212 15 8	37 4 4	64 1 -
D.—Incidental Expenses - - - - -	170 - -	139 18 1	30 1 11	—
ENGLAND :				
E.—Reformatory Schools - - - - -	72,000 - -	71,099 17 3	900 2 9	—
F.—Industrial Schools - - - - -	96,000 - -	93,885 17 9	2,114 2 3	—
SCOTLAND :				
G.—Reformatory Schools - - - - -	16,500 - -	16,165 7 9	334 12 3	—
H.—Industrial Schools - - - - -	42,000 - -	41,660 10 4	339 9 8	—
	£. 230,543 - -	226,864 18 3	3,755 13 2	77 11 5
Deduct Deficit - - - - -			77 11 5	
Net Surplus to be surrendered - - £.			3,678 1 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. 12,000 s. - d. -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	14,846 7 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Excess under this head arose from the increase of the Salaries of agents at Glasgow, Liverpool, and Edinburgh.
 B.—This Excess was due to an under-estimate of the amount likely to be required, founded on the Expenditure of 1873, and to extra journeys to Leeds and Liverpool, in re-inquiry as to Mr. Ambler, and prosecution of J. Graham.
 C.—This item can only be approximately estimated, and varies according to local circumstances.
 D.—The same remark applies to this item also.
 E.—The number of young offenders committed during the year was less than had been anticipated.
 F.—Some Schools which expected to have been opened did not come into operation till later, and the number of children generally committed fell short of the Estimate.
 G.—The cause of the Variation was, as for English Schools, a falling off in the number of young offenders committed to Reformatories.
 H.—So with respect to the children sent to Industrial Schools. The number of commitments is necessarily variable and uncertain.

EXCHEQUER EXTRA RECEIPTS.

The Surplus of Receipt over Estimate under this head arises from the larger amounts recovered from parents and (in Scotland) Parochial Boards, in the quarters ending 31st December 1874 and 31st March 1875, and is principally the result of the increase in the agency employed, and more minute attention on the part of the officers of the Department employed in directing and following up the necessary proceedings. But the amounts obtained under this head will always vary with the differing conditions of the parties brought under contribution and the action of the local magistracy. They cannot be accurately estimated.

The Surplus of 6,867 l. 12 s. 4 d., shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1874, has been surrendered.

Home Office, Whitehall, }
 26 November 1875.

F. S. Leslie,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-heads:—

INSPECTOR OF REFORMATORIES, &c.:

A.—Salaries.

B.—Travelling.

2. The Net Surplus to be surrendered is, as shown by the Account, 3,678*l.* 1*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	230,543	-	-
Expenditure - - - - -	226,864	18	3
Net Surplus - - -	£. 3,678	1	9

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	9,873 - -	9,761 10 5	111 9 7	—
B.—Victualling for Patients and Attendants, allowances in lieu thereof, &c.	12,358 - -	11,643 8 2	714 11 10	—
C.—Uniforms for Attendants and Servants	645 - -	644 18 3	- 1 9	—
D.—Clothing for Patients	2,288 - -	2,283 9 8	4 10 4	—
E.—Bedding	600 - -	598 16 11	1 3 1	—
F.—Medicines, Surgical Instruments, &c.	150 - -	149 15 8	- 4 4	—
G.—Furniture, Kitchen Utensils, Crockery, &c.	860 - -	859 19 1	- - 11	—
H.—Fuel and Light	3,500 - -	3,493 9 4	6 10 8	—
I.—Soap, Scouring and Cleaning Articles	400 - -	397 15 7	2 4 5	—
J.—Allowances in lieu of Quarters	50 - -	46 17 6	3 2 6	—
K.—Rates and Taxes	115 - -	113 17 2	1 2 10	—
L.—Escort and Conveyance of Patients	120 - -	65 19 7	54 - 5	—
M.—Gratuities to Patients	10 - -	- - -	10 - -	—
N.—Ordinary Repairs of Roads, &c.	250 - -	248 7 11	1 12 1	—
O.—Incidental Expenses	505 - -	503 7 -	1 13 -	—
P.—Farm and Garden	- - -	- - -	- - -	—
£.	31,724 - -	30,811 12 3		
Surplus to be surrendered - - - £.			912 7 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - 6,752 7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Vacancies in the Staff.
 B.—Saving caused partly by incomplete occupation beyond the extent provided for, and partly by a considerable fall in the prices of meat and flour.

P.—Farm Account :

	£. s. d.
Amount received, and carried to Account in the year	2,739 19 11
Amount expended	2,681 14 9
Balance paid into the Exchequer - - - £.	58 5 2

The Deficit on the Vote for 1873-74, amounting to 205 l. 5 s., has been voted, and passed to account.

W. Orange, Superintendent,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 J. W. Soady.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant of 912 *l.* 7 *s.* 9 *d.*, which will have to be surrendered to the Exchequer.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	31	724	-
Expenditure	-	-	-	-	-	-	-	30,811	12	3
Surplus	-	-	-					£.	912	7 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 17.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ENGLAND, in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Revising Barristers (6 & 7 Vict. c. 18; 35 & 36 Vict. c. 84; and 36 & 37 Vict. c. 70) - - - -	18,690 - -	18,690 - -	-		-	

The Surplus of 5s., shown on the Account of the Vote "Miscellaneous Legal Charges, England," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

ON the Account of this Grant no special observation arises.

	£.	s.	d.
Grant - - - - -	18,690	-	-
Expenditure - - - - -	18,690	-	-

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 18.
CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Lord Advocate's Department :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	10,952 - -	10,738 1 5	213 18 7	—
B.—Incidental Expenses - - - - -	73 - -	63 4 9	9 15 3	—
C.—Criminal Prosecutions under the authority of the Lord Advocate - - - - -	1,600 - -	1,619 1 2	- - -	19 1 2
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salaries, &c. - - - - -	33,000 - -	29,092 7 10	3,907 12 2	—
E.—Procurators Fiscal - - - - -	24,295 - -	24,879 10 1	- - -	584 10 1
£.	69,920 - -	66,392 5 3	4,131 6 -	603 11 3
Deduct Deficit - - - - -			603 11 3	
Net Surplus to be surrendered - - - £.			3,527 14 9	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -				Nil.
				17 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head arises chiefly from the vacant salary of the keeper of the Lord Advocate's Office in London, and the allowance for a writer in London for the Lord Advocate.

B. C. D.—These variations are of a nature of casual differences between probable Estimates and actual Expenditure. The charges under Sub-heads C. and D. are dependent upon the number and character of cases of crime which may arise, and consequently the amounts which may be required from time to time vary considerably.

E.—This excess of Expenditure was occasioned by (1) an increase in the salary of the Procurator Fiscal at Greenock, authorised by Treasury Letter of 16th February 1874, No. 2491; (2) Salary in lieu of Fees to Procurator Fiscal, Clackmannan, as authorised by Treasury Letter of 3rd October 1874, No. 15,127; and (3) Payment in 1874-75 of an arrear applicable to 1873-74.

The Surplus of 1,947 l. 12 s. 3 d., shown on the Account of the Vote "Criminal Proceedings, Scotland," for the year ended 31st March 1874, has been surrendered.

Exchequer Chambers, Edinburgh, }
18 November 1875.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned sums, viz:—

Sub-head C.—Criminal Prosecutions under the authority of the Lord Advocate -	£. s. d.
Sub-head E.—Procurators Fiscal - - - - -	19 1 2
	584 10 1

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 3,527 l. 14 s. 9 d., which will have to be surrendered to the Exchequer.

Grant - - - - -	£. s. d.
Expenditure - - - - -	69,920 - -
	66,392 5 3

Net Surplus - - - £. 3,527 14 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted	More than Granted.
Court of Session:				
A.—Salaries - - - - -	£. s. d. 21,587 - -	£. s. d. 19,513 7 2	£. s. d. 2,073 12 10	£. s. d. —
B.—Incidental Expenses - - - - -	24 - -	12 - -	12 - -	—
C.—Expenses on Circuit - - - - -	90 - -	- - -	90 - -	—
D.—Expenses of Agents attending to the Interests of the Crown - - - - -	2,400 - -	2,169 - 9	230 19 3	—
E.—Law Agent in Scotland for the “ Woods and Forests,” and other Departments - - - - -	1,800 - -	1,917 18 2	- - -	117 18 2
F.—Incidental Expenses of Law Agent's Office - - - - -	670 - -	241 13 4	428 6 8	—
G.—Parliamentary Business relating to Scotland - - - - -	1,230 - -	1,458 2 7	- - -	228 2 7
H.—Incidental Expenses of Parliamentary Business - - - - -	220 - -	123 18 -	96 2 -	—
Court of Justiciary:				
I.—Salaries - - - - -	2,825 - -	2,797 - 3	27 19 9	—
K.—Incidental Expenses - - - - -	10 - -	6 18 3	3 1 9	—
L.—Expenses on Circuit - - - - -	3,050 - -	3,035 18 10	14 1 2	—
Accountant in Bankruptcy:				
M.—Salaries - - - - -	1,430 - -	1,423 5 -	6 15 -	—
N.—Incidental Expenses - - - - -	12 - -	2 - 10	9 19 2	—
O.—Exchequer, Legal Branch - - - - -	800 - -	400 - -	400 - -	—
P.—Incidental Expenses of the Exchequer Chambers and Courts of Law - - - - -	200 - -	88 10 8	111 9 4	—
Sheriff Courts:				
Q.—Salaries - - - - -	23,586 - -	23,590 9 -	- - -	4 9 -
R.—Incidental Expenses - - - - -	325 - -	308 7 8	16 12 4	—
S.—Compensations - - - - -	116 - -	64 10 3	51 9 9	—
T.—Trial of Election Petitions - - - - -	- - -	136 5 3	- - -	136 5 3
£.	60,375 - -	57,289 6 -	3,572 9 -	486 15 -
Deduct Deficit - - - - -			486 15 -	
Net Surplus to be surrendered - - - £.			3,085 14 -	
			£. s. d.	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			- - -	21,500 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -			18,470 15 8	
Amount of Extra Receipts collected in Fee Stamps in the Year 1874-75 - - - - -			4,761 2 -	
TOTAL Amount of Extra Receipts in 1874-75 - - - £.			- - -	23,231 17 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving arises mainly from vacancies in the office of two of the Principal Clerks of Session, and the Depute Clerk of Teinds.
 B.—This Saving arises from the expenses of the Bill Chamber not having been claimed within the year.
 C.—This Saving arises from there having been no Civil Causes before the Circuit Courts within the year.
 D. E. F. G. H. K. L. M. N. P.—These variations may all be stated as differences between probable Estimates and actual Expenditure.
 I.—This Saving arises from a vacancy in the office of the first Assistant Clerk of Justiciary.
 O.—This Saving arises from the abolition of the offices of Presenter of Signatures, and Clerk to the Presenter of Signatures under the Act of
 & 38 Vict. c. 94, s. 57.
 Q.—This Excess was occasioned by the increased salary allowed to the Sheriff Clerk of Stirlingshire, when appointed also Commissary Clerk, as
 authorised by Treasury Letter of 24th June 1874, No. 9873.
 R.—This Saving arises from the claims within the year having been less than the amounts authorised if required.
 S.—This Saving arises from the retirement of Mr. Tait one of the Commissary Sheriffs.
 T.—This charge was occasioned by the cost of business not provided for in the Estimate, but authorised to be paid by Treasury Letters of
 the January 1875, No. 164; 13th February 1875, No. 1972; and 9th March 1875, No. 3162.

The Surplus of 2,600 l. 13 s. 4 d., shown on the Account of the Vote “ Courts of Law and Justice, Scotland,” for the year ended 31st March 74, has been surrendered.

Exchequer Chambers, Edinburgh,
27 November 1875.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned Sums, viz:—

	£.	s.	d.
Sub-head E.—Law Agent in Scotland for the “ Woods and Forests ” and other Departments - - -	117	18	2
Sub-head G.—Parliamentary business relating to Scotland - - -	228	2	7

SHERIFF COURTS.

Sub-head Q.—Salaries - - - - -	4	9	-
Sub-head T.—Trial of Election Petitions - - - - -	136	5	3

2. Sub-head T.—Trial of Election Petitions. This Sub-head was not included in the Estimates, but has been added to the Account under Treasury authority.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 3,085*l.* 14*s.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	60,375	-	-
Expenditure - - - - -	57,289	6	-
Net Surplus - - - - -	£. 3,085	14	-

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 20.

REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTER HOUSE DEPARTMENTS, EDINBURGH, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Office of Lord Clerk Register (including Searching Department):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,062 - -	3,703 19 6	358 - 6	—
B.—Incidental Expenses - - - - -	400 - -	48 9 1	351 10 11	—
C.—Salaries (Searching Department) - - -	3,134 - -	3,040 12 -	93 8 -	—
D.—Incidental Expenses (Ditto) - - -	20 - -	- - -	20 - -	—
Office of Keeper of the Signet:				
E.—Salaries - - - - -	650 - -	650 - -	—	—
F.—Incidental Expenses - - - - -	5 - -	- - -	5 - -	—
G.—Abridgment and Indices of the Registers of Sasines, &c. - - - - -	1,970 - -	1,886 12 -	83 8 -	—
Office of Director of Chancery:				
H.—Salaries - - - - -	1,991 - -	1,905 6 6	85 13 6	—
I.—Incidental Expenses - - - - -	20 - -	2 4 4	17 15 8	—
Office of Register of Sasines:				
K.—Salaries - - - - -	15,997 - -	16,285 4 1	- - -	288 4 1
L.—Incidental Expenses - - - - -	20 - -	1 17 7	18 2 5	—
M.—Salary, &c. of Clerk to the Admission of Notaries - - - - -	160 - -	160 - -	—	—
Office of Register of Deeds, &c.:				
N.—Salaries - - - - -	2,800 - -	3,172 12 1	- - -	372 12 1
O.—Incidental Expenses - - - - -	25 - -	- 11 3	24 8 9	—
£.	31,254 - -	30,857 8 5	1,057 7 9	660 16 2
Deduct Deficit - - - - -			660 16 2	
Net Surplus to be surrendered - - - £.			396 11 7	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				400 - -
Amount of Extra Receipts realised in the year 1874-75, and paid over to Exchequer			562 10 6	
Amount of Extra Receipts collected in Fee Stamps in the year 1874-75 - - -			38,443 - 10	
TOTAL Amount of Extra Receipts in 1874-75 - - - £.			39,005 11 4	

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 20.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises from the claims for publication of Calendars, &c. having been less than the amount authorised.

B.—This Saving arises mainly from the cost of binding having been transferred to the Stationery Office, as authorised by Treasury Letter of 14th February 1874, No. 2277¹².

C., D., F., G., I., L., O.—These Savings are of the nature of casual differences between probable Estimates and actual Expenditure. Sub-head C., “Salaries,” includes an allowance for writings, which vary according to the state of the business.

H.—This Saving arises from a vacant clerkship in the office of the Director of Chancery.

K., N.—These Excesses were occasioned by an increase of business and consequent increase of payments to clerks for engrossing and extracting, &c.

The Surplus of 896 *l.* 3 *s.* 6 *d.*, shown on the Account of the Vote, “Register House Departments, Edinburgh,” for the year ended 31st March 1874, has been surrendered.

Exchequer Chambers, Edinburgh, }
18 November 1875.

Stair Agnew,
Queen’s and Lord Treasurer’s Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate by the undermentioned sums, viz.:—

Office of Register of Sasines:
Salaries - - - - - £. 288. 4. 1.

Office of Register of Deeds, &c.:
Salaries - - - - - £. 372. 12 1.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 396 *l.* 11 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	31,254	-	-
Expenditure - - - - -	30,857	8	5
Net Surplus - - - - -	£. 396	11	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.

PRISONS AND JUDICIAL STATISTICS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRISONS in SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
MANAGEMENT:				
A.—Salaries - - - - -	1,340 - -	1,319 1 11	20 18 1	—
B.—Travelling Expenses - - - - -	90 - -	95 17 3	- - -	5 17 3
C.—Incidental Expenses - - - - -	105 - -	70 3 11	34 16 1	—
PRISONS, &c.:				
D.—Salaries - - - - -	8,027 - -	7,859 13 8	167 6 4	—
E.—Uniform of Officers - - - - -	280 - -	278 - 7	- - -	48 - 7
F.—Victualling for Prisoners - - - - -	6,000 - -	6,077 17 2	- - -	77 17 2
G.—Clothing for Prisoners - - - - -	1,120 - -	1,117 1 5	2 18 7	—
H.—Bedding for Prisoners - - - - -	210 - -	130 7 4	79 12 8	—
I.—Medicines, &c. - - - - -	130 - -	118 7 6	11 12 6	—
J.—Gratuities to Prisoners - - - - -	800 - -	745 6 2	54 13 10	—
K.—Furniture, &c. - - - - -	260 - -	250 - 4	9 19 8	—
L.—Soap, Scouring and Cleaning Articles - - - - -	260 - -	275 18 10	- - -	15 18 10
M.—Escort and Conveyance of Prisoners - - - - -	1,850 - -	1,574 9 5	275 10 7	—
N.—Maintenance of Convicts in Ayr and Paisley Prisons - - - - -	3,940 -	3,368 10 7	571 9 5	—
O.—Incidental Expenses - - - - -	135 - -	143 - 1	- - -	8 - 1
£.	24,497 - -	23,423 16 2	1,228 17 9	155 13 11
Deduct Deficit - - - - -			155 13 11	
Net Surplus to be surrendered - - - - - £.			1,073 3 10	

Estimated Amount of Extra Receipts for 1871-5, payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - -	3,576 - -
	* 3,655 6 3

* Composed as follows:—

General Prison for Scotland - - - - -	£. s. d.
Paisley Prison - - - - -	3,089 16 8
Ayr Prison - - - - -	267 10 3
	297 19 4
£.	3,655 6 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Difficulty in obtaining the services of suitable "Writers."
- B.—Estimated as closely as possible.
- C.—Reduction in the expenses attending the photographing of prisoners.
- D.—Vacancies in the staff of superior officers.
- E.—Increase in price of clothing and extra outlay within the year for great coats.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 21.—PRISONS AND JUDICIAL STATISTICS, SCOTLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—Estimated as closely as possible.

G.—Estimated as closely as possible.

H.—Tear and wear less on account of the decreased number of liberations within the year.

I.—Estimated as closely as possible.

J.—Decrease in the number of prisoners discharged.

K.—Estimated as closely as possible.

L.—Estimated as closely as possible.

M.—Saving effected by the grouping of prisoners previous to removal.

N.—Decrease in the accommodation placed at the disposal of the Government for female convicts in the Prison of Ayr, and decrease in the number of male convicts sentenced to penal servitude, and sent to Paisley to serve the probation period.

O.—Estimated as nearly as possible.

Note.—The profits from prisoners' labour in the General Prison are ascertained by deducting the expenditure for material from the receipts for goods sold.

The profits from convicts' labour in the prisons of Ayr and Paisley are ascertained by stock-taking at the end of each year, and the amount applicable to convicts is separated from that applicable to county prisoners by the proportion of the total number of days during which each class has been imprisoned.

The Surplus of 285 *l.* 19 *s.* 2 *d.*, shown on the Account of the Vote for "Prisons and Judicial Statistics, Scotland," for the year ended 31st March 1874, has been surrendered.

Edinburgh, 7 June 1875.

J. H. Burton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady,

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads B., E., F., L., and O., the Expenditure has exceeded the amounts Excesses, included in the Estimates.

2. The Grant did not include any sum for the Manufacturing Department. The profits Manufacturing of that service amounting to 3,655 *l.* 6 *s.* 3 *d.*, have been paid to the Exchequer. Department.

3. There is, as shown by the Account, a Net Surplus of 1,073 *l.* 3 *s.* 10 *d.*, to be Net Surplus, surrendered to the Exchequer.

							£.	s.	d.
Grant	-	-	-	-	-	-	24,497	-	-
Expenditure	-	-	-	-	-	-	23,423	16	2
Net Surplus	-	-	-	-	-	-	£. 1,073	3	10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers - - - - -	3,311 - -	3,214 5 9	96 14 3	- - -
B.—Crown Solicitors - - - - -	16,350 - -	16,332 12 3	17 7 9	- - -
C.—Sessional Crown Solicitors - - - - -	5,950 - -	5,950 - -	- - -	- - -
D.—Prosecutions, Prosecutors and Witnesses, and General Law Expenses	49,922 - -	53,585 13 2	- - -	3,663 13 2
D 2.—Expenses of Actions taken against Resident Magistrates, Divisional and other Justices, and the Constabulary, for acts done by them in the execution of their duty	- - -	129 5 6	- - -	129 5 6
D 3.—Expenses incurred in defending certain Ac- tions brought against Government in connection with the Phoenix Park Riots of 1871 - - - - -	- - -	144 3 8	- - -	144 3 8
E.—Lodgings for Judges on Circuit - - - - -	2,540 - -	2,547 10 -	- - -	7 10 -
F.—Recorder of Galway - - - - -	80 - -	80 - -	- - -	- - -
£.	78,153 - -	81,983 10 4	114 2 -	3,944 12 4
Deduct Surplus - - - - -			- - -	114 2 -
Net Deficit to be voted - - - £.			- - -	3,830 10 4
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			- - -	Nil.
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - -			- - -	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—Saving caused by Salaries not being paid for the intervals between resignation or death of officers, and the appointment of their successors, and an under-payment of 9 l. 15 s. 8 d.

D., D 2, and D 3.—Under-estimated. As observed in the notes appended to the Appropriation Accounts of previous years, the nature of this service renders it impossible to estimate the approximate sum required. The expenditure in the year 1874-5, as compared with that in the year 1873-4, shows a decrease of 16,946 l. 16 s. 5 d. The expenditure D 2 is given under a separate Sub-head, with the sanction of the Lords Commissioners of Her Majesty's Treasury. The expenditure D 3 not having been anticipated, no special provision was made for it in the Estimate.

E.—Under-estimated.

The Surplus of 1,098 l. 5 s. 7 d., shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1874 has been surrendered.

Dublin Castle, }
27 November 1875. }

Thomas H. Taylor,
Clerk in Charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure under the following Sub-heads has exceeded the Estimate by the Excesses.
under-mentioned sums, viz. :—

	£.	s.	d.
D.—Prosecutions, &c. - - - - -	3,663	13	2
E.—Lodgings for Judges on Circuit - - -	7	10	-

SUB-HEAD D 2.

“Defence of Actions against Resident Magistrates, &c.”

2. This is a new Sub-head, for which no provision was made in the Estimates. It has been raised in this Account, and the expenditure has been incurred, under the authority of a Letter from the Treasury to the Chief Secretary for Ireland, dated 14th November 1874. New Sub-head,
D 2.

SUB-HEAD D 3.

“Expenses incurred in defending certain Actions brought against Government, in connection with the Phoenix Park Riots of 1871.”

3. This is an additional Sub-head, applicable to an expenditure which has not been provided for, but has been raised in the Account under Treasury authority. The service is in continuation of that which was noticed in my Reports on the Accounts of the last two years, and is described in a Supplementary Estimate for the year 1873-4, which was laid before the House of Commons on 12th March 1874. New Sub-head,
D 3.

4. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 3,830 L. 10 s. 4 d., for which a Vote will be required. Net Deficit.

	£.	s.	d.
Grant - - - - -	78,153	-	-
Expenditure - - - - -	81,983	10	4
Net Deficit - - -	£. 3,830	10	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	41,346 - -	40,498 13 10	847 6 2	--
B.—Copying - - - - -	2,497 - -	2,380 15 1	116 4 11	--
C.—Incidental Expenses - - - - -	654 - -	717 8 1	- - -	63 8 1
£.	44,497 - -	43,596 17 -	963 11 1	63 8 1
Deduct Deficit - - - - -			63 8 1	
Net Surplus to be surrendered - - £.			900 3 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - - Nil
 - - - - - 5 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries.—Saving caused by reduction of Staff in "Master's Offices."
 B.—Copying.—The variable nature of the Service renders it impossible to form an exact Estimate.
 C.—Incidental Expenses.—Increased Expenditure for Printing in the Record and Writ Department.

The amount of Surplus, viz., 1,080 l. 4 s. 9 d., shown on the Account of the Vote for "Court of Chancery, Ireland," year ended 31st March 1874, has been surrendered.

29 November 1875.

M. J. Brady, Accountant General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 23.

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-head A.—“Salaries.”

1. THE Lord Chancellor has appointed, as his seal porter, one of the tipstaves of his court. As the holding of two separate appointments at the same time, by a public officer, is opposed to the views expressed by the Treasury in a Minute, dated 26th November 1869, application for their sanction to this duplicate appointment was made on 27th October 1875, and the accounting officer stated in his reply, dated 14th December following, that he had requested the appointee (Mr. Thomas Lewis) to furnish Treasury authority allowing him to hold the two offices. No such authority has, however, been furnished, and it is not known whether it has been applied for. Duplicate Appointment.

Sub-head C.—“Incidental Expenses.”

2. Under this Sub-head (which shows an excess of expenditure beyond the estimate of 63 *l.* 8 *s.* 1 *d.*) is included a payment of 11 *l.* 14 *s.* to a tradesman for bookbinding, in the “Record and Writ Office.” The accounting officer has stated, under date 22nd December, that he was in communication with the Treasury relative to their authority for this payment. That authority has not, however, been produced; and I have, therefore, as on former occasions of payments for the like service, to report the sum of 11 *l.* 14 *s.* as an inadmissible charge against the Vote. Payment for bookbinding.

3. Deducting the above sum, the expenditure in respect of “Incidental Expenses,” will be 705 *l.* 14 *s.* 1 *d.*, instead of 717 *l.* 8 *s.* 1 *d.*, and the deficit 51 *l.* 14 *s.* 1 *d.*, instead of 63 *l.* 8 *s.* 1 *d.* Amended Deficit, Sub-head C.

4. The total Expenditure against the Grant will, by the abatement referred to in the preceding paragraph, be 43,585 *l.* 3 *s.*, instead of 43,596 *l.* 17 *s.*; and the Net Surplus to be surrendered to the Exchequer, 911 *l.* 17 *s.*, instead of 900 *l.* 3 *s.*, as shown by the Appropriation Account, which should accordingly stand as follows:— Amended Surplus.

	£.	s.	d.
Grant - - - - -	44,497	-	-
Expenditure - - - - -	43,585	3	-
Net Surplus - - - - -	£. 911	17	-

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 24.

COMMON LAW COURTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COMMON LAW COURTS, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
Masters' Offices :								
A.—Salaries	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
B.—Incidental Expenses	18,579 — —	17,839 1 11	739 18 1			—		
Common Law Taxing Office :	335 — —	96 5 9	238 14 3			—		
C.—Salaries	830 — —	827 12 2	2 7 10			—		
Consolidated Office of Writs :								
D.—Salaries	1,150 — —	1,150 — —	—			—		
Crown Office, Queen's Bench :								
E.—Salaries	505 — —	363 9 8	141 10 4			—		
F.—Incidental Expenses	5 — —	5 9 3	—			— 9 3		
Consolidated Nisi Prius Court :								
G.—Salaries	678 — —	678 — —	—			—		
Registrars to the Judges :								
H.—Salaries	5,233 — —	4,865 5 4	367 14 8			—		
Court of Errors :								
I.—Salaries	271 — —	148 10 10	122 9 2			—		
K.—Incidental Expenses	2 — —	—	2 — —			—		
Trial of Election Petitions :								
L.—Salaries	140 — —	218 — —	—			78 — —		
M.—Incidental Expenses	60 — —	8 3 10	51 16 2			—		
N.—Reception of Judges	800 — —	253 8 3	546 11 9			—		
£.	23,588 — —	26,453 7 —	2,213 2 3			78 9 3		
Deduct Deficit	—	—	78 9 3					
Net Surplus to be surrendered	—	£.	2,134 13 —					

Estimated Amount of Extra Receipts payable to Exchequer	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer	5 — —
	3 5 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Partly by vacancy not filled up, and partly by over-estimate of Writing Clerks' expenses.
- B.—Over-estimated.
- E.—Retirement of Chief Clerk, his successor and the Assistant receiving the minimum salaries respectively.
- F.—Under-estimated.
- H.—Applications not having been received from two Registrars for the Spring Assizes, 1875, prior to the termination of the financial year.
- I.—So much of the Salary not having been paid, prior to the termination of the financial year, owing to the late Clerk of Errors having left the country.
- K.—No account of expenses having been received from the Clerk of the Errors.
- L.—Under-estimated.
- M.—Over-estimated.
- N.—Commissioners of Her Majesty's Treasury have authorized the payment of the excesses under Sub-heads F. and L. out of the gross savings on the Vote.

The Surplus of 948 l. 16 s. 4 d., shown on the Account of the Vote "Common Law Courts, Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin Castle, 28 May 1875.

Thomas H. Taylor,
Clerk in charge of Accounts.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 24.

COMMON LAW COURTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate by the Excesses. under-mentioned Sums, viz.:—

CROWN OFFICE, QUEEN'S BENCH :

	£.	s.	d.
F.—Incidental Expenses	-	9	3

TRIAL OF ELECTION PETITIONS:

L.—Salaries	-	78	-
-------------	---	----	---

2. Included in the Expenditure under Sub-Head A. (Masters' Offices, Salaries), are Extra Payments to payments to a salaried officer of the Courts, for Extra Services, amounting to 29 l. 6 s. 7 d., a Salaried Officer. for which the authority of the Treasury is required. It appears by letters from the Accounting Officer that application for that authority was made to the Treasury by the Master of the Court of Queen's Bench on 26th November 1875, and has been subsequently renewed; but it has, nevertheless, not been furnished.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 2,134 l. 13 s., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	-	28,588	-
Expenditure	-	26,453	7
Net Surplus	-	£. 2,134	13

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	9,097 - -	9,121 2 5	- - -	24 2 5
B.—Incidental Expenses - - - - -	100 - -	54 17 1	45 2 11	- - -
£.	9,197 - -	9,175 19 6	45 2 11	24 2 5
Deduct Deficit - - - - -			24 2 5	
Net Surplus to be surrendered - - - - -		£.	21 - 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.

Amount of Extra Receipts realised in the Year 1874-5, for Fees collected and paid over to Exchequer - 827 4 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An under-Estimate.

B.—The Vote is taken in accordance with the Statute 20 & 21 Vict. c. 60, but the Expenditure does not amount to so much.

The Surplus of 44*l.* 12*s.* 2*d.*, shown on the Account of the Vote "Court of Bankruptcy, Ireland," for the year ended 31st March 1874, has been surrendered.

25 October 1875.

(Counter-signed)
Thomas Farrell, Chief Clerk.

Wm. Perrin, Chief Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head A, has exceeded the amount provided in the Estimate by the sum of 24*l.* 2*s.* 5*d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 21*l.* 0*s.* 6*d.*, which will have to be surrendered to the Exchequer.

Grant - - - - -	£. s. d.
	9,197 - -
Expenditure - - - - -	9,175 19 6
Net Surplus - - - - -	£. 21 - 6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 26.

LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for THE LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries - - - - -	£. s. d. 11,792 - -	£. s. d. 11,564 2 8	£. s. d. 227 17 4	£. s. d. —
B.—Scrivenery of Attested Copies - - - - -	750 - -	638 - 1½	111 19 10½	—
C.—Incidental Expenses - - - - -	150 - -	103 17 3	46 2 9	—
	£. 12,692 - -	12,306 - ½		—
Surplus to be surrendered - - - - £.			385 19 11½	

Estimated Amount of Extra Receipts payable to Exchequer	{ Duty - - - - -	£. 4,500 - -	£. s. d.
	{ Fees on Attested Copies - - - - -	750 - -	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer			5,250 - - 6,245 17 10½

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings upon the Promotions consequent upon the resignation of the First Assistant in the Registrar's Department, and the abolition thereupon of the Office of Second Clerk in the Chamber of the late Judge Hargreave	£. s. d. 227 17 4
B.—Scrivenery Fees on Attested Copies, over-estimated	111 19 10½
C.—Incidental Expenses, over-estimated	46 2 9
	£. 385 19 11½

The Surplus of 377*l.* 17*s.* 1*d.*, shown on the Account of the Vote "Landed Estates Court, Ireland," for the year ended 31st March 1874, has been surrendered.

6 December 1875.

S. J. Lynch, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 26.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is (excluding the fraction of one halfpenny from the Expenditure), a Surplus on the Grant amounting to 386*l.* which will have to be surrendered to the Exchequer.

Grant - - - - -	£. s. d. 12,692 - -
Expenditure - - - - -	12,306 - -
Surplus - - - - £.	386 - -

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER.

The amount of Extra Receipts realised in the Year 1874-75, was 6,245*l.* 17*s.* 10½*d.*, as stated at foot of this Account. But of this amount a sum of 54*l.* 1*s.* 6*d.* had not been paid to the Exchequer up to the date on which the Account was received. The Accountant has, however, informed me that he has since taken the usual course for effecting this Payment.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 27.

COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of PROBATE, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	8,007 - -	7,840 18 9	166 1 3	—
B.—Incidental Expenses - - - - -	68 - -	31 5 9	36 14 3	—
District Registries:				
C.—Salaries and Allowances - - - - -	3,505 - -	3,484 14 6	20 5 6	—
D.—Incidental Expenses - - - - -	83 - -	24 11 5	58 8 7	—
£.	11,663 - -	11,381 10 5		—
Surplus to be surrendered - - - £.			281 9 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated by reason of events which occurred subsequent to Estimates being framed.

B.—Over-estimated.

C.—Over-estimated; same explanation as that of letter A.

D.—Over-estimated.

Wm. Keatinge,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 27.

COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is, as shown by the Account, a Surplus on the Grant amounting to 281 *l.* 9 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	11,663	-	-
Expenditure - - - - -	11,381	10	5
Surplus - - - - -	£. 281	9	7

2. The Net Deficit of 1,099 *l.* 16 *s.* 9 *d.*, on the Grant for the year 1873-74, has been Voted by Parliament.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ADMIRALTY COURT REGISTRY, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	2,070 - -	1,871 8 7	198 11 5	—
B.—Incidental Expenses - - - - -	20 - -	1 1 -	18 19 -	—
	£. 2,090 - -	1,872 9 7		—
Surplus to be surrendered - - £.			217 10 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
 Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus of 198 *l.* 11 *s.* 5 *d.* under this head is explained thus:—

	Sum Allowed.		Sum Expended.		Difference.	
The Sum estimated for the Year 1874-75—	£.	s. d.	£.	s. d.	£.	s. d.
* For Registrar was - - - - -	500	- -	472 16 6½		27 3 5½	
* „ Clerk in Court was - - - - -	400	- -	246 14 9½		153 5 2½	
„ Assistant Clerk was - - - - -	130	- -	127 11 8		2 8 4	
„ Clerk in Marshal's Office was - - - - -	120	- -	118 4 1		1 15 11	
„ Charwoman's Wages was - - - - -	10	- -	8 - -		2 - -	
„ Clerical Assistance was - - - - -	20	- -	8 1 6		11 18 6	
			£.		198 11 5	

B.—Balance for year 1874-5, 18 *l.* 19 *s.*, unused.

* Consequent on the death of the late Registrar, the offices of Registrar and Clerk in Court have been, since the 13th November 1874, amalgamated, at the Salary of 500 *l.* per annum.

The Surplus of 39 *l.* 19 *s.* 3 *d.*, shown on the Account of the Vote for "Admiralty Court Registry, Ireland," for the year ended 31st March 1874, has been surrendered.

5 November 1875.

C. C. Macnamara,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 217 *l.* 10 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	2,090	-	-
Expenditure - - - - -	1,872	9	7
Surplus - - -	£. 217	10	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

. VOTE 29.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head C., "Transcription of Memorials," has exceeded the Estimate by the sum of 89 *l.* 17 *s.* 8 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 16 *l.* 14 *s.* 8 *d.*, which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	16,740	-	-
Expenditure	-	-	-	-	-	-	-	-	16,723	5	4
Net Surplus									£.	16	14 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	3,140 - -	3,103 13 4	36 6 8	—
B.—Incidental Expenses - - - - -	3 - -	1 10 5	1 9 7	—
	£. 3,143 - -	3,105 3 9		—
Surplus to be surrendered - - - £.			37 16 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The payment made to the Registrar was less than the Grant, which was made in round numbers, by	£. s. d.
Mr. Ruckley, the writing clerk, died in the course of the financial year, viz., on the 29th March.	- 8 4
The amount of salary due to him at the date of his death was less than what was granted for him, by	- 12 10
There was due to him for salary and <i>pro rata</i> earning at the time of his death, which was in the course of the present financial year paid to his representative	17 10 -
In consequence of his illness he was unable to complete all the work which should have been done in the year. Mr. Wogan in the course of the present year was paid for finishing it	2 14 4
The payments for writing in the year were less than was estimated by	15 1 2
	£. 36 6 8
B.—Postage was less than was estimated by	£. 1 9 7

The Surplus of 7 l. 2 s. 5 d., shown on the Account of the Vote "Registry of Judgments, Ireland," for the year ended 1st March 1874, has been surrendered.

23 July 1875.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant amounting to 37 *l.* 16 *s.* 3 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	3,143	-	-
Expenditure - - - - -	3,105	3	9
Surplus - - -	£. 37	16	3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSES of the COMMISSIONERS of POLICE, the POLICE COURTS, and the METROPOLITAN POLICE ESTABLISHMENT of DUBLIN," in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries - - - - -	12,650 - -	12,875 9 6	- - -		225 9 6	
B.—Pay, Extra Pay, &c. of the Force - - -	87,756 - -	87,461 14 1	294 5 11		- - -	
C.—Clothing and Equipments - - - - -	5,000 - -	4,924 6 7	75 13 5		- - -	
D.—Purchase of Horses, &c. - - - - -	800 - -	438 - 4	361 19 8		- - -	
E.—Forage - - - - -	800 - -	912 - 9	- - -		112 - 9	
F.—Law Expenses - - - - -	50 - -	12 12 10	37 7 2		- - -	
G.—Incidental Expenses - - - - -	650 - -	834 10 1	- - -		184 10 1	
H.—Pensions - - - - -	27,525 - -	27,637 4 10	- - -		112 4 10	
	£. 135,231 - -	135,095 19 -	769 6 2		634 5 2	
Deduct Deficit - - - - -			634 5 2			
Net Surplus to be surrendered - - - £.			135 1 -			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - - 43,500 - -

52,906 9 9

Note.—The sum of 624 L., loss incurred by abstraction of Money from the Carriage Department in 1873, has been authorised by the Lords Commissioners of Her Majesty's Treasury, per letter dated 28th July 1875 (No. 10,245/75), to be "Written off as irrecoverable"; it having been found impossible, after a most careful investigation, to recover the amount.

A reorganisation of the Carriage Branch has been effected. The Cost of the Staff has been largely reduced, and the Carriage duties are now paid by the Carriage and Car Owners themselves, direct into the Bank of Ireland.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Reduction of some, and re-arrangement of Clerks, their Salaries, &c.
- B.—The various changes in the Appointments to, and Removals from, the several Ranks and Classes of the Force.
- C.—Some Minor Articles being found not absolutely necessary for the Service within the year.
- D.—The purchase of a new Prisoners' Van, and the exchange of some Horses not being found absolutely necessary for the Service within the year.
- E.—The absolute requirements of the Service, and the increased price of Forage.
- F.—The utmost care being taken not to incur any expense under this Head not indispensably necessary.
- G.—The absolute requirements of the Service in matters of a Contingent nature.
- H.—The difference between the Pensions Granted and Ceased.

The Surplus of 4,849 L. 2s. 4d., shown on the Account of the Vote for "Dublin Metropolitan Police," for the year ended 31st March 1874, has been surrendered.

Metropolitan Police Office, Dublin Castle,
17-September 1875.

Henry Atwell Lake, the Commissioner of Police,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 31.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-Heads the Expenditure has exceeded the Estimate by Excesses.
the undermentioned sums, viz.—

	£.	s.	d.
A.—Salaries - - - - -	225	9	6
E.—Forage - - - - -	112	-	9
G.—Incidental Expenses - - - - -	184	10	1
H.—Pensions - - - - -	112	4	10

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus.
135 £. 1 s., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	135,231	-	-
Expenditure - - - - -	135,095	19	-
Net Surplus - - - - -	£.	135	1 -

3. In reference to the Note at foot of this Account, I append to this Report copies of correspondence relative to the Robbery in the Carriage Department, and to the precautions which have been adopted to prevent the recurrence of any similar loss of public money.

A. to G.
Robbery in the Carriage Department.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
23 December 1874.

Sir,

I AM directed by the Comptroller and Auditor General to advert to the answers furnished to queries 3 and 5, on the Account of the Grant for the Dublin Metropolitan Police for the year 1873-74, relative to a sum of 36 £. 17 s., forming a portion of Exchequer Extra Receipts, between 1st April and 30th August 1873, noted on the Account as "Short lodged; to be accounted for"; and I am to request, with reference to the statement made in reply to query 3, "that when the result of the late inquiry is known, the balance due will be adjusted," that you will acquaint me, for the information of the Comptroller and Auditor General, what is the financial result of that inquiry.

It is observed that a sum of 18 £. 13 s. 6 d. was brought to credit in February 1874, as "left behind on the occasion of the robbery from the Carriage Office in March 1873."

Colonel Henry Atwell Lake,
&c. &c. &c.
Metropolitan Police Office, Dublin.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

(B.)

Sir,
I HAVE to acknowledge the receipt of your letter of 23rd ultimo, and to state, in reply, that the financial result of the inquiry as to the abstraction of money from the Carriage Office may be summed up as follows:—

Metropolitan Police Office, Dublin Castle,
20 January 1875.

	£.	s.	d.
Amount abstracted - - - - -	662	-	-
Deduct Sum lodged in Bank, 29th January 1874, Amount of a Cheque drawn in 1873, on account of Carriage duty, by Mr. Parry, of Salthill, but not cashied. Original Cheque found; part of money abstracted - - - - -	38	-	-
Loss - - - - -	£. 624	-	-

This sum of 624 l. includes 18 l. 3 s. 6 d., the difference between the 36 l. 17 s. and the 18 l. 13 s. 6 d., both referred to in your letter. The latter was lodged in Bank 2nd February 1874, to the credit of the Police Funds.

The Registrar, the responsible Officer, by whom the money had been received, and another Clerk, have been removed from their situations.

I beg to offer my apologies for the delay which, under pressure of circumstances, has attended this answer.

To H. Treherne, Esq.,
&c. &c. &c.
Exchequer and Audit Department,
Somerset House, London.

I have, &c.
(signed) Henry Atwell Lake, Colonel,
the Commissioner, D. M. Police.

(C.)

Sir,

Exchequer and Audit Department,
4 March 1875.

I AM directed by the Comptroller and Auditor General to bring to your notice, that in pursuing an inquiry arising out of the examination of the Dublin Metropolitan Police Accounts, 1873-74, regarding a small sum which had not been passed to the credit of Exchequer Extra Receipts, it has ultimately transpired, as is shown by a letter from the Chief Commissioner, dated 20th January last, copy of which is herewith enclosed, that an abstraction of money had been made from the Carriage Office, resulting, after an investigation, in establishing a net loss to the public of 624 l.; and in the removal of "the Registrar, the responsible officer," and "another Clerk from their situations."

This communication from Colonel Lake was received too late to admit of the subject being introduced in the Report on the Dublin Police Accounts for the year 1873-74, which has been laid before the Committee on Public Accounts; but as the matter will have to be noticed in the Report of the Comptroller and Auditor General on the Accounts for the year 1874-75, I am to request that you will acquaint me, for his information, whether the Irish Government have had any cognizance of the robbery which took place, of the particulars elicited at the inquiry which ensued, and, if so, that they may be communicated to this Department; and that it may also be stated whether any, and what precautions have been taken which, in the estimation of the Irish Government, are deemed sufficient for securing the public from a repetition of losses of the nature adverted to, as it would be desirable that this Department should be in possession of this information in order that it may be embraced in the Report by which the robbery referred to will be communicated to the House of Commons.

Though, from the tenour of Colonel Lake's letter, it would appear unlikely that any portion of the lost money will ultimately be recovered, I am directed to advert, as bearing on this contingency, to a Treasury Minute, dated 18th May 1871, "On the abandonment by Public Departments of claims for money due to the Public," which requires that the "Case should be brought under the special cognizance of their Lordships' Board."

The Chief Secretary for Ireland.

I have, &c.
(signed) H. Treherne.

(D.)

Sir,

Dublin Castle, 9 August 1875.

I AM directed by the Lords Justices to transmit to you, for the information of the Comptroller and Auditor General,

1. Copy of the Report of Mr. Coffey, q.c., who was appointed by his Excellency Earl Spencer to investigate the circumstances connected with the robbery of money from the Office of the Carriage Department of the Dublin Metropolitan Police.*

2. Copy of a Report from the Chief Commissioner of the Metropolitan Police, stating the precautions which have been taken for securing the public from the repetition of losses of the nature adverted to.

3. Extract from a letter from this Department to the Treasury, dated the 10th June last.

4. Copy of a letter from the Treasury authorising the loss incurred, amounting to 624 l., being written off as irrecoverable.

And

* Note.—It has not been thought necessary to append this Report, which is very copious, and contains, in detail, the examination of the various witnesses.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

And I am to acquaint you that their Excellencies deem the precautions referred to in the Chief Commissioner's Report amply sufficient to secure the public against any similar loss in future.

I am to add, that the Report of the Civil Service Committee of Inquiry, which recommended the changes effected in the Carriage Department, comprised also other recommendations, which required most careful consideration, and which were the subject of a correspondence between the Treasury and the Irish Government at the time the robbery occurred.

The Secretary,
Exchequer and Audit Department.

I am, &c.
(signed) *T. H. Burke.*

(E.)

Metropolitan Police Office, Dublin Castle,
25 May 1875.

WITH reference to the annexed Minute of the Under Secretary on the letter from the Audit Department for Report as to the arrangements carried into effect respecting the business of the Carriage Office, and as to what precautions have been taken, which, in the estimation of the Irish Government are deemed sufficient for securing the public from a repetition of losses of the nature adverted to, the Commissioner of Police begs to state that he submitted to the Civil Service Commission, which sat in Dublin in October 1872, a Memorandum recommending the payment direct into the Bank of Ireland by the Carriage Owners themselves, of the duty payable under the Carriage Acts. The Commissioners reported in November 1872, and stated that after the substitution of the above system of direct payments into the Bank by the Car Owners, they, the Commission, considered that the duties of the Carriage Branch, then discharged by a Registrar and two Clerks, could be satisfactorily performed by persons taken from the Police Force.

This new, direct, and perfectly safe system has now been in operation since the beginning of 1874, and has been found to work very efficiently. It was introduced with the full approval of Mr. Herbert Murray, the Treasury Remembrancer in Ireland.

An Inspector of Police and two Constables are now employed in the Carriage Office, in the room of the Registrar and the two Clerks formerly employed there. They perform their duty in uniform. The Carriage Office, with the approval of Government, has also been removed from College-street to Palace-street, in immediate proximity to the Commissioners' Office, and practically under the same roof with the Carriage Inspector. All these changes making important improvements in this branch of the service.

In a pecuniary point of view a considerable saving has also been effected. For instance, the salaries of the Registrar and the two Clerks amounted to 610 *l.*, at the time, annually. The Inspector and the two Constables now in their place, cost the Police Establishment 319 *l.* 13 *s.* 8 *d.* yearly, but are taken from the effective strength of the Force, and so, in fact, cost nothing extra.

(signed) *Henry Atwell Lake.*

The Under Secretary, Dublin Castle.

(F.)

EXTRACT from Under Secretary's Letter to Treasury, of 24th June 1875.

* * * * *

WITH reference to the Treasury Minute referred to in the letter from the Exchequer and Audit Department, I am to state that there appears to be no means of recovering any portion of the money abstracted from the Carriage Office.

Mr. Browne and Mr. Hanlon were removed from office without compensation, and Mr. Hanlon is dead.

Mr. Browne had given security in August 1859, by recognizance of himself, and of one surety for 400 *l.* each, for the due and faithful discharge of his duties, but his Excellency, Earl Spencer, was advised in 1873, by the then Attorney General (now Lord Chief Baron), that there was no case to render Mr. Browne, or his surety, responsible for the loss.

* * * * *

(G.)

Sir,

Treasury Chambers, 28 July 1875.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury, to acquaint you, for the information of his Grace, the Lord Lieutenant, in reply to your letter of the 24th ultimo, that their Lordships are pleased to authorise the loss incurred by the abstraction of money from the Carriage Department of the Dublin Metropolitan Police, amounting to 624 *l.*, being written off as irrecoverable.

A note should be appended to the Appropriation Account, showing how it has been found impossible to recover this sum.

T. H. Burke, Esq.

I am, &c.
(signed) *R. R. W. Lingens.*

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superintending Officers Salaries - - -	12,812 - -	12,551 18 1	- - -	239 18 1
B.—Superintending Officers Allowances - - -	1,430 - -	984 - 11	445 19 1	- - -
C.—Pay - - - - -	730,706 - -	721,476 - 8	9,229 19 4	- - -
D.—Extra Pay and Allowances - - - - -	57,521 - -	59,837 15 1	- - -	2,316 15 1
E.—Travelling Expenses - - - - -	17,500 - -	15,538 1 7	1,961 18 5	- - -
F.—Clothing - - - - -	35,531 - -	35,344 18 2	186 1 10	- - -
G.—Arms, Ammunition, Accoutrements, and Saddlery	1,853 - -	1,408 6 9	444 13 3	- - -
H.—Forage - - - - -	26,244 - -	21,931 10 11	4,312 9 1	- - -
I.—Rent of Barracks - - - - -	31,008 - -	31,471 5 10	- - -	463 5 10
K.—Barrack Furniture - - - - -	1,891 - -	2,020 19 1	- - -	129 19 1
L.—Fuel and Light - - - - -	11,868 - -	12,329 - 4	- - -	461 - 4
M.—Postage - - - - -	2,700 - -	2,557 11 6	142 8 6	- - -
N.—Escort and Conveyance of Convicts - - -	700 - -	775 8 10	- - -	75 8 10
O.—Incidental Expenses - - - - -	3,390 - -	3,006 4 9	383 15 3	- - -
P.—Pensions and Gratuities - - - - -	127,614 - -	125,544 7 1	2,069 12 11	- - -
	£. 1,062,268 - -	1,043,777 9 7	19,176 17 8	3,686 7 3
Deduct Deficit - - - - -			3,686 7 3	
Net Surplus to be surrendered - - - £.			15,490 10 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - -	35,000 - -
	32,252 16 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Increase of Salary to Superintending Officers, granted by Treasury under 37 & 38 Vict. c. 80, s. 2, par. 1.
 B.—Variable nature of service, and conversion of allowances into Salaries granted as above mentioned.
 C.—Retirements and other changes in the Force, and vacancies estimated for, not all filled.
 D.—Increased duty performed by Force sent to Belfast during strike of mill-workers.
 E.—Over-estimate, in absence of sufficient data for this recently established Sub-head.
 F.—The contingencies anticipated when estimating did not all arise.
 G.—Supplies of previous years paid for in 1874-75. Though every exertion has been made, it has been found impracticable to bring to charge the amount due for Stores in the year for which the Stores were estimated. The payments under this Sub-head are made to the War Department on accounts furnished.
 H.—Decrease in Mounted Force and in the number of Sub-Inspectors.
 I.—Rent of Temporary Barracks for Extra Force and increases in the Rents of various Barracks (consequent on increased value of property) necessarily granted.
 K.—Same as for Sub-head G.
 L.—Short Estimate; the effect of increased allowance, not having been fully ascertained when Estimate was prepared, also the expenses of Cork Bridewell (for heating, &c.) being transferred from Sub-head O., by direction of Audit Department.
 M.—Variable nature of service.
 N.—Same as preceding.
 O.—Variable nature of service and adjustments mentioned under Sub-head L.
 P.—The excess of Pensions granted over savings occasioned by deaths was less than anticipated.

The Surplus of 56,012*l.* 1*s.* 10*d.*, shown on the Account of the Vote "Constabulary of Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin Castle, 23 December 1875.

J. Stewart Wood, I. G.,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soudy.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

CONSTABULARY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the under-mentioned Sums, viz. :—

	£.	s.	d.
A.—Salaries - - - - -	239	18	1
D.—Extra Pay and Allowances - - -	2,316	15	1
I.—Rent of Barracks - - - - -	463	5	10
K.—Barrack Furniture - - - - -	129	19	1
L.—Fuel and Light - - - - -	461	-	4
N.—Escort of Convicts - - - - -	75	8	10

2. There is, as shown by the Account, a Net Surplus on the Grant amounting to 15,490 l. 10 s. 5 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	1,062,268	-	-
Expenditure - - - - -	1,046,777	9	7
Net Surplus - - -	£. 15,490	10	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Superintendence and Inspection :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - } Office of Directors of {	2,790 - -	2,604 9 5	185 10 7	—
B.—Travelling Expenses } Prisons - - - - {	180 - -	137 14 4	42 5 8	—
C.—Incidental Expenses } - - - - {	34 - -	25 11 3	8 8 9	—
D.—Salaries - - - - } Office of Registrar of {	250 - -	285 - -	- - -	35 - -
E.—Incidental Expenses } Habitual Criminals - {	10 - -	1 14 6	8 5 6	—
Convict Prisons, &c.:				
F.—Salaries and Wages - - - - -	14,400 - -	13,979 19 9	429 - 3	—
G.—Rations for Officers, and Allowances in lieu of Rations and Quarters - - - - -	3,427 - -	3,305 1 10	121 18 2	—
H.—Uniforms for Officers - - - - -	920 - -	812 10 5	107 9 7	—
I.—Victualling for Convicts - - - - -	11,700 - -	11,892 - 10	- - -	192 - 10
J.—Clothing for Convicts - - - - -	3,100 - -	2,582 14 9	517 5 3	—
K.—Bedding for Convicts - - - - -	300 - -	282 17 9	17 2 3	—
L.—Medicines, Surgical Instruments, &c. - - - - -	265 - -	186 7 11	78 12 1	—
M.—Gratuities to Convicts - - - - -	1,750 - -	1,300 6 6	449 13 6	—
N.—Kitchen Utensils, Crockery, &c. - - - - -	50 - -	39 15 3	11 4 9	—
O.—Soap, Scouring and Cleaning Articles - - - - -	500 - -	43 2 1	69 17 11	—
P.—Escort and Conveyance of Convicts - - - - -	160 - -	150 17 10	9 2 2	—
Q.—Maintenance of Convicts in Refuges - - - - -	845 - -	943 19 9	- - -	98 19 9
R.—Maintenance of Children of Convict Parentage - - - - -	176 - -	120 2 9	55 17 3	—
S.—Incidental Expenses - - - - -	484 - -	373 14 8	110 5 4	—
T.—Manufacturing Department - - - - -	- - -	- - -	} See Note at foot.	
U.—Farm and Garden - - - - -	- - -	- - -		
£.	41,350 - -	39,454 1 7	2,221 19 -	326 - 7
Deduct Deficit - - - - -	- - -	- - -	326 - 7	- - -
Net Surplus to be surrendered - - £.	- - -	- - -	1,895 18 5	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
2,000 - -

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer;
including 1,669 l. 14 s. 2 d., the excess of Receipts on Manufacturing Department } 1,846 13 4
and Farm and Garden, below - - - - -

Note—

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - - - -	4,715 17 6	3,989 16 -	726 1 6
Farm and Garden - - - - -	1,822 10 -	878 17 4	943 12 8
£.	6,538 7 6	4,868 13 4	1,669 14 2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B.—The Surplus upon each of these Sub-heads was caused by the abolition of an Inspectorship of Convict Prisons.

C.—The Annual Expenditure under this Sub-head is uncertain, and cannot be estimated closely.

D.—This Excess of Expenditure was caused by increases of salary; the Treasury sanctioned the Excess being defrayed out of the Surplus on other Sub-heads.

E.—The same explanation as at C. is applicable to this Sub-head.

F. G. H.—The Surplus upon each of these Sub-heads was caused by vacancies in the Staff of Prison Officers.

I.—The Excess of Expenditure in this case was caused by an increase in the contract prices of some articles of food, and by the number of convicts during a portion of the year having been in excess of the number estimated. The Treasury sanctioned the Excess being defrayed out of the Surplus on other Sub-heads.

J.—Old clothing which had been repaired was made available for use during a longer period than had been anticipated, and rendered an issue of less new articles necessary, hence a Surplus was caused on this Sub-head.

K. L.—The Annual Expenditure under these Sub-heads being variable could not be estimated closely.

M.—The number of convicts discharged in the year was less than had been provided for when the Estimate was prepared, hence the Surplus.

N. O. P.—Same explanation as at K and L.

Q.—The number of convicts in refuges was greater than had been estimated. The Treasury approved of the Excess of Expenditure being defrayed out of the Surplus on other Sub-heads.

R.—The Surplus in this case was caused by a less number of convicts' children having been maintained than had been estimated.

S.—Same explanation as at K. and L.

T. U.—No sum was voted under these Sub-heads. *See Note at foot on other side.*

The Surplus of 3,230 *l.* 5 *s.* 5 *d.*, shown on the Account of the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," for the year ended 31st March 1874, has been surrendered.

William Lamb,
Secretary, &c.

J. Barlow, Director of Convict Prisons,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads, the Expenditure has exceeded the Estimate by Excesses. the under-mentioned Sums, viz.:—

	£.	s.	d.
D.—Salaries (Office of Registrar of Habitual Criminals)	35	—	—
I.—Victualling for Convicts	—	192	10
Q.—Maintenance of Convicts in Refuges	—	98	19 9

2. The Grant did not include any sums for the Manufacturing Department and Farm and Garden. The profits of these services, amounting together to 1,669 *l.* 14 *s.* 2 *d.*, have been paid to the Exchequer.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 1,895 *l.* 18 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	41,350	—	—
Expenditure	39,454	1	7
Net Surplus	£. 1,895	18	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
County and Borough Prisons (7 Geo. 4, c. 74, s. 58 and 19 & 20 Vict. c. 68 s. 35):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspectors General of Prisons - -	2,854 - -	2,863 16 6	- - -	9 16 6
B.—Incidental Expenses - - -	10 - -	34 6 1	- - -	24 6 1
C.—Maintenance of Prisoners in County and Bo- rough Gaols - - - - -	9,980 - -	9,903 17 8	76 2 4	—
C ^a .—Maintenance of Prisoners under the Act 34 & 35 Vict. c. 25 - - - - -	143 - -	142 16 11	- 3 1	—
C ^b .—Payments to Prisoners in respect of above Act	101 - -	100 15 -	- 5 -	—
Reformatories and Industrial Schools:				
D.—Salaries, Inspector's Office - - - -	825 - -	873 10 9	- - -	48 10 9
E.—Travelling Expenses, Inspector's Office - -	200 - -	164 4 1	35 15 11	—
F.—Incidental Expenses, Inspector's Office - -	20 - -	12 14 5	7 5 7	—
G.—Maintenance of Juvenile Offenders - - -	16,738 - -	17,867 18 -	- - -	629 18 -
H.—Maintenance in Industrial Schools - - -	59,850 - -	59,119 18 4	730 6 8	—
£.	90,721 - -	90,583 12 9	849 18 7	712 11 4
Deduct Deficit - - - - -			712 11 4	
Net Surplus to be surrendered - - - £.			137 7 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - 1,080 - -

951 - 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Caused by the temporary employment of a writer, with sanction of the Lords Commissioners of Her Majesty's Treasury, during the illness of the third clerk.

B.—Under-estimated.

C.—Over-estimated.

C^a. and C^b.—Fractions of a pound.

D.—Caused by the salary of the senior clerk having been increased subsequently to the preparation of the Estimate, and by the agency for the collection of parental moneys having exceeded the Estimate by 10*l.* 8*s.*

E. and F.—Over-estimated.

G.—The accounts furnished by the Inspector amounted to 17,867 *l.* 18 *s.*

H.—The accounts furnished by the Inspector having been so much less in amount than the Estimate.

The Lords Commissioners of Her Majesty's Treasury have approved of the excesses, amounting in the whole to 712 *l.* 11 *s.* 4 *d.*, being met out of the savings on other Sub-Heads of the Vote.

A Grant has been taken for 414 *l.* 2 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "County Prisons and Reformatories, Ireland," for the year ended 31st March 1874.

Dublin Castle, 28 May 1875.

Thomas H. Taylor, Clerk in charge of Accounts.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under the following Sub-heads has exceeded the Amounts provided in the Estimates by the undermentioned Sums, viz. :—

COUNTY AND BOROUGH PRISONS.

	£.	s.	d.
A.—Salaries, Inspectors General of Prisons - - - -	9	16	6
B.—Incidental Expenses - - - - -	24	6	1

REFORMATORIES AND INDUSTRIAL SCHOOLS.

D.—Salaries, Inspector's Office - - - - -	48	10	9
G.—Maintenance of Juvenile Offenders - - - - -	629	18	-

2. Two additional Sub-heads, in relation to which a Supplementary Estimate was laid before Parliament on 1st March 1875, have been included in the Account of this Grant, namely—

C^a.—Maintenance of Prisoners under Act (34 & 35 Vict. c. 25). *

C^b.—Payments to Prison Officers in respect of above Act.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 137 l. 7 s. 3 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	90,721	-	-
Expenditure - - - - -	90,583	12	9
Net Surplus - - -	£. 137	7	3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	1,526 - -	1,482 4 2	43 15 10	-
B.—Victualling Prisoners, and Rations for Officers and Servants - - - -	2,540 - -	2,463 7 3	76 12 9	-
C.—Clothing Prisoners and Uniform Clothing -	600 - -	613 14 9	- - -	13 14 9
D.—Medicines and Surgical Instruments, &c. -	45 - -	47 6 2	- - -	2 6 2
E.—Escort and Conveyance of Prisoners - -	20 - -	11 8 5	8 11 7	-
F.—Farm and Garden - - - -	590 - -	653 13 11	- - -	63 13 11
G.—Incidental Expenses - - - -	200 - -	165 11 8	34 8 4	-
£.	5,521 - -	5,437 6 4	163 8 6	79 14 10
Deduct Deficit - - - -	- - -	- - -	79 14 10	-
Net Surplus to be surrendered - - - -	- - -	£.	83 13 8	-

Estimated Amount of Extra Receipts payable to Exchequer - - - - £. s. d.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 22 7 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expended no more.

B.—Expended no more.

C.—Slightly under-estimated.

D.—Slightly under-estimated. More surgical appliances (trusses, &c.) required than had been anticipated.

E.—Expended no more.

F.—Year very unfavourable to the farm. Grass failed, and large purchases had to be made on Dairy Account, so that even the Supplementary Vote of 150 £. had to be exceeded.

G.—Expended no more.

Memorandum.—A vote has been taken for 3 £. 9 s. 2 d., the Deficit shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum," for the year ended 31st March 1874.

The Lords Commissioners of Her Majesty's Treasury, under date the 24th July 1875, No. 11,578/75, have approved of the deficiencies under Sub-heads C., D., and F. being made good out of the savings under other items.

7 July 1875.

Frederick MacCabe,
Resident Physician, and Accounting Officer.

James Mathews,
Clerk of the Asylum, Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates:

C.—Clothing for Prisoners and Uniform Clothing.

D.—Medicines and Surgical Instruments, &c.

F.—Farm and Garden.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 83 *l.* 13 *s.* 8 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	5,521	-	-
Expenditure - - - - -	5,437	6	4
Net Surplus - - -	£.	83	13 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 36.

FOUR COURTS, MARSHALSEA, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOUR COURTS, MARSHALSEA, DUBLIN, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,876 - -	810 1 6	1,065 18 6	—
B.—Uniform Clothing - - - - -	45 - -	34 17 6	10 2 6	—
C.—Vintnallling - - - - -	100 - -	166 19 10	- -	66 19 10
D.—Soap, Scouring, &c., &c. - - - - -	30 - -	10 6 1	19 13 11	—
E.—Medicines, &c. - - - - -	30 - -	34 1 -	- -	4 1 -
F.—Incidental Expenses - - - - -	60 - -	21 10 2	38 9 10	—
	£. 2,141 - -	1,077 16 1	1,134 4 9	71 - 10
Deduct Deficit - - - - -			71 - 10	
Net Surplus to be surrendered - - - - -			£. 1,063 3 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer	50 - -
	28 10 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. } The surplus under each of these sub-heads was caused by the closing of the Marshalsea in September 1874.
 B. }
- C.—This excess was caused by the payment of outstanding accounts on the closing of the Marshalsea, and by charging this Sub-head with a sum which had been wrongly credited in 1873-74. The Treasury sanctioned the excess being defrayed out of the surplus on Sub-head A.
- D.—Same explanation as at A. and B.
- E.—This excess was caused by the payment of outstanding accounts on the closing of the Marshalsea. The Treasury sanctioned the excess being defrayed out of the surplus on Sub-head A.
- F.—Same explanation as at A. and B.

The surplus of 180 l. 15 s. 7 d., shown on the Account of the Vote for the "Four Courts Marshalsea," Dublin, for the year ended 31st March 1874, has been surrendered.

J. Barlow,
Local Inspector, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 36.

FOUR COURTS, MARSHALSEA, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under the following Sub-Heads has exceeded the amounts provided by the Estimates by the under-mentioned sums, viz. :—

	£.	s.	d.
C.—Victualling - - - - -	66	19	10
E.—Medicines, &c. - - - - -	4	1	-

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 1,063 *l.* 3 *s.* 11 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	2,141	-	-
Expenditure - - - - -	1,077	16	1
Net Surplus - - - - -	£. 1,063	3	11

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 37.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers - - - - -	420 - -	420 - -	- - -	- - -
B.—Process Servers, Civil Bill Courts - - -	8,300 - -	8,321 5 -	- - -	21 5 -
C.—Judges of Civil Bill Courts - - - - -	7,300 - -	7,298 7 5	1 12 7	- - -
C*.—Clerks of the Peace - - - - -	7,523 - -	7,435 11 5	87 8 7	- - -
MAGISTRATES :				
D.—Salaries - - - - -	39,600 - -	39,448 14 6	151 5 6	- - -
E.—Personal and Travelling Expenses - - -	5,230 - -	5,241 14 9	- - -	11 14 9
F.—Allowances - - - - -	8,056 - -	8,030 11 2	25 8 10	- - -
£.	76,429 - -	76,196 4 3	265 15 6	32 19 9
Deduct Deficit - - - - -			32 19 9	
Net Surplus to be surrendered - - - £.			232 15 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.--Under-estimated; the Account furnished by the Receiver General of Inland Revenue amounted to 8,321 *l.* 5 *s.*
- C. and C*.—Non-payment of Salary during vacancies.
- D.—Partly non-payment of Salary during a vacancy, and partly non-payment of portion due to a deceased Magistrate's Executor.
- E.—Under-estimated.
- F.—Vacancy.

The Lords Commissioners of Her Majesty's Treasury have sanctioned the Excesses under Sub-heads B. and F. being met out of the Gross Savings on the Vote.

The Surplus of 2,264 *l.* 1 *s.* 7 *d.*, shown on the Account of the Vote "Miscellaneous Legal Charges, Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin Castle, 28 May 1875.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 37.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

* REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. AN Additional Sub-head, C^a, "Clerks of the Peace," has been included in the Additional Sub-Account of this Grant. A Supplementary Estimate of the Amount required for the head. Service was laid before the House of Commons on 20th July 1874.

2. The Expenditure under Sub-heads B. and E. has exceeded the Amounts included Excesses. in the Estimates by the following Sums, viz. :—

	£.	s.	d.
B.—Process Servers, Civil Bill Courts - - - - -	21	5	-
E.—Personal and Travelling Expenses - - - - -	11	14	9

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 232*l.* 15*s.* 9*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	76,429	-	-
Expenditure - - - - -	76,196	4	3
Net Surplus - - -	£. 232	15	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class III. has fallen short of the Grants for the Year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 83,677 *l.* 5*s.* 11 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England - - - -	61,823	55,884 5 3	5,938 14 9	—	5,000 - -	6,490 7 10
2	Criminal Prosecutions, Sheriffs' Expenses, &c. -	185,398	169,816 11 1	15,581 8 11	—	20 - -	14 3 -
3	Court of Chancery, England - - -	172,445	172,202 12 5	242 7 7	—	26,000 - -	36,565 9 1
4	Common Law Courts, England - - -	71,895	67,346 12 5	4,548 7 7	—	2,500 - -	3,717 16 5
5	London Bankruptcy Court - - - -	46,657	46,646 7 1	10 12 11	—	5,000 - -	7,284 2 1
6	County Courts - - - - -	430,600	407,074 16 7	23,525 3 5	—	358,000 - -	347,490 8 2
7	Courts of Probate and Divorce - - -	91,332	90,659 5 9	672 14 3	—	—	—
8	Admiralty Court Registry - - - -	12,335	12,092 14 1	242 5 11	—	600 - -	959 - -
9	Land Registry Office - - - - -	5,370	5,367 14 5	2 5 7	—	6 - -	3 13 9
10	Police Courts, London and Sheerness - - -	14,398	13,831 8 8	566 11 4	—	17,000 - -	16,318 11 11
11	Metropolitan Police - - - - -	391,427	389,016 12 1	2,410 7 11	—	—	—
12	Police, Counties and Boroughs, Great Britain -	532,098	533,447 6 5	—	1,349 6 5	—	—
13	Convict Establishments in England and the Colonies - - - - -	463,224	464,148 10 6	—	924 10 6	4,500 - -	14,400 3 6
14	County Prisons, &c., Great Britain - - -	104,420	104,098 12 6	321 7 6	—	—	—
15	Reformatory and Industrial Schools, Great Britain - - - - -	230,543	226,864 18 3	3,678 1 9	—	12,000 - -	14,846 7 -
16	Broadmoor Criminal Lunatic Asylum, Eng- land - - - - -	31,724	30,811 12 3	912 7 9	—	5,150 - -	6,752 7 3
17	Miscellaneous Legal Charges, England - - -	18,690	18,690 - -	—	—	—	—
18	Criminal Proceedings, Scotland - - - -	69,920	66,392 5 3	3,527 14 9	—	—	— 17 9
19	Courts of Law and Justice, Scotland - - -	60,375	57,289 6 -	3,085 14 -	—	21,500 - -	23,231 17 8
20	Register House Departments, Edinburgh -	31,254	30,857 8 5	396 11 7	—	400 - -	562 10 6
21	Prisons and Judicial Statistics, Scotland -	24,497	23,423 16 2	1,073 3 10	—	3,576 - -	3,655 6 3
22	Law Charges and Criminal Prosecutions, Ire- land - - - - -	78,153	81,983 10 4	—	3,830 10 4	—	—
23	Court of Chancery, Ireland - - - - -	44,497	43,585 3 -	911 17 -	—	—	— 5 8
24	Common Law Courts, Ireland - - - - -	28,588	26,453 7 -	2,134 13 -	—	5 - -	3 5 11
25	Court of Bankruptcy, Ireland - - - - -	9,197	9,175 19 6	21 - 6	—	—	827 4 8
26	Landed Estates Court, Ireland - - - - -	12,692	12,306 - -	386 - -	—	5,250 - -	6,245 17 10½
27	Court of Probate, Ireland - - - - -	11,663	11,381 10 5	281 9 7	—	—	—
28	Admiralty Court Registry, Ireland - - -	2,090	1,872 9 7	217 10 5	—	—	—
29	Registry of Deeds, Ireland - - - - -	16,740	16,723 5 4	16 14 8	—	—	—
30	Registry of Judgments, Ireland - - - -	3,143	3,105 3 9	37 16 3	—	—	—
31	Dublin Metropolitan Police - - - - -	135,231	135,095 19 -	135 1 -	—	43,500 - -	52,906 9 9
32	Constabulary of Ireland - - - - -	1,062,268	1,046,777 9 7	15,490 10 5	—	35,000 - -	32,252 16 8
33	Government Prisons, &c., Ireland - - -	41,350	39,454 1 7	1,895 18 5	—	2,000 - -	1,846 13 4
34	County Prisons and Reformatories, Ireland -	90,721	90,583 12 9	137 7 3	—	1,080 - -	951 - 1
35	Dundrum Criminal Lunatic Asylum, Ireland -	5,521	5,437 6 4	83 13 8	—	—	22 7 4
36	Four Courts Marshalsea, Dublin - - - -	2,141	1,077 16 1	1,063 3 11	—	50 - -	28 10 -
37	Miscellaneous Legal Charges, Ireland - - -	76,429	76,196 4 3	232 15 9	—	—	—
TOTAL - - - - £.		4,670,849	4,587,171 14 1	89,781 13 2	6,104 7 3	548,137 - -	577,377 13 5½
				NET SURPLUS - - - £. 83,677. 5. 11.		More than } Estimated } £. 29,240. 13. 5½.	

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS.
1874-75.

C L A S S I V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1875; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE I.

PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, ENGLAND and WALES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London :				
A.—Salaries - - - - -	42,943 - -	45,432 9 9	- -	2,489 9 9
B.—Incidental Expenses - - - -	730 - -	1,181 1 10	- -	451 1 10
Inspection :				
C.—Salaries - - - - -	49,496 - -	49,094 5 11	401 14 1	—
D.—Travelling Allowances - - - -	31,366 - -	30,433 12 11	932 7 1	—
ELEMENTARY SCHOOLS.				
CODE 1860.				
E.—Unexpired Pensions - - - - -	430 - -	438 15 -	- -	8 15 -
NEW CODE, 1870.				
F.—Annual Grants for Day and Evening Scholars - - - - -	1,077,887 - -	1,093,378 18 8	- -	15,491 18 8
G.—Grants to School Boards, under Act 33 & 34 Vict. c. 75, s. 97 - - - - -	1,000 - -	317 10 11	682 9 1	—
H.—Building and Furnishing of School Premises - - - - -	45,000 - -	34,491 13 2	10,508 6 10	—
NORMAL SCHOOLS.				
I.—Annual Grants to Training Colleges - -	95,200 - -	94,376 19 4	823 - 8	—
K.—Organisation of Districts, &c., under Act 33 & 34 Vict. c. 75 - - - - -	12,800 - -	7,601 11 11	5,198 8 1	—
£.	1,356,852 - -	1,356,746 19 5	18,546 5 10	18,441 5 3
Deduct Deficit - - - - -			18,441 5 3	
Net Surplus to be surrendered - £.			105 - 7	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
	20 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer -	599 3 9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency is due (1) to a partial re-organisation of the office; (2) to an increase in the writers (men and boys) beyond the number estimated for; and (3) to one of the assistant secretaries of the department having received 200*l.* for the performance of certain duties under the Endowed Schools Acts of 1869 and 1873, in addition to his ordinary duties, for which no provision was made in the Estimates.

B.—This deficiency is mainly due to the number of schemes approved by the Committee of Council on Education, and advertised under the Endowed Schools Acts of 1869 and 1873, being considerably in excess of the Estimate.

The remaining items of the Sub-head were also under-estimated.

C.—The Saving under this Sub-head was caused, (*a*) by vacancies during part of the year in the number of Inspectors and Inspectors' Assistants, and (*b*) by the death of an Inspector, and the retirement of an Inspector and an Inspector's Assistant, whose successors received the lower rate of pay allowed to such officers upon their appointment.

D.—This Saving is due in part to an over-estimate of the average cost of travelling by Her Majesty's Inspectors and their Assistants, and in part to the cause stated in paragraph (*a*) of the explanation of the saving under Sub-head C.

E.—Due to alterations in the dates of payment of two of the pensions.

F.—In Part II. of the Estimates the detail of this Sub-head is stated as follows:—

Day Scholars.	Evening Scholars.
1,709,808 at 12 <i>s.</i> 5 <i>d.</i> - 1,061,506 <i>l.</i>	41,376 at 7 <i>s.</i> 11 <i>d.</i> - 16,381 <i>l.</i>
The actual results were 1,730,236 at 12 <i>s.</i> 5 <i>d.</i> - 1,074,411 <i>l.</i>	49,506 at 7 <i>s.</i> 7½ <i>d.</i> - 18,968 <i>l.</i>

The deficiency is therefore due to an excess of 20,428 in the average number of day scholars, and of 8,130 in the average number of evening scholars, in attendance in schools to which Grants were paid during the year.

The results of the two financial years 1873-74 and 1874-75 are shown in the following Table:

DAY SCHOOLS.			EVENING SCHOOLS.		
YEAR.	Average Number of Children in Attendance in Schools to which Grants were Paid.	Rate of Grant Earned per Child.	YEAR.	Average Number of Children in Attendance in Schools to which Grants were Paid.	Rate of Grant Earned per Child.
		<i>s.</i> <i>d.</i>			<i>s.</i> <i>d.</i>
1874-75 - -	1,730,236	12 5	1874-75 - -	49,506	7 7½
1873-74 - -	1,550,773	12 3½	1873-74 - -	46,585	7 9
Increase in 1874-75	179,463 or 11·5 per cent.	- 1½	Increase in 1874-75	2,921 or 6·3 per cent.	Decrease 1½ <i>d.</i>

G.—Neither the number of School Boards that may prefer claims under Section 97 of the Elementary Education Act of 1870, nor the amount of such claims, can be closely ascertained; especially whilst School Boards are extending in rural parishes; it therefore is necessary to allow a fair margin in framing the Estimate of the sum likely to be required under this Sub-head.

H.—This Surplus is due to the promoters of several schools in course of erection having failed to claim the Grants awarded within the time (18 months after the date of the award) allowed for such claims.

I.—The Saving upon this Sub-head is due to the number of students in training having fallen short of the estimated number by 23.

	Men Students.	Women Students.
The estimated numbers were - - -	1,399 - - -	1,599
The actual numbers were - - -	1,370 - - -	1,605

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

K.—From various causes, the work of finally determining the deficiency of accommodation in Elementary Schools throughout the country, has been somewhat retarded; and the number of "Notices" published during the year under Section 20 of the Elementary Education Act, 1873, and (as a consequence) the cost of such publication fell considerably below the Estimate.

While similar causes prevented the Department from employing so many Inspectors of Returns as had been estimated for, a larger number of cases were settled by correspondence, and without special visits of these Inspectors, than had been anticipated.

Hence the expenditure upon the salaries and travelling expenses of those officers was less than the sum granted.

The Surplus of 30,829*l.* 12*s.*, shown upon the Account of the Vote for "Public Education" England and Wales," for the year ended the 31st March 1874, has been surrendered.

Education Department, }
27 November 1875. }

Francis R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE have been excesses of expenditure over the Estimates on the following Sub-heads, viz. :—

- A.—Salaries,
- B.—Incidental Expenses,
- E.—Unexpired Pensions,
- F.—Annual Grants for Day and Evening Scholars.

2. With reference to certain expenditure for Schools not inspected, I beg to refer to the annexed Schedule, and to the observations made on Sub-head D. of the Account of the Vote for Public Education, Scotland, which apply to the Expenditure under this Sub-head.

3. The Net Surplus to be surrendered is, as shown by the Account, 105*l.* 0*s.* 7*d.*

	£.	s.	d.
Grant - - - - -	1,356,852	-	-
Expenditure - - - - -	1,356,746	19	5
Net Surplus - - -	£.	105	- 7

CIVIL SERVICE ESTIMATES--CLASS IV.--continued.

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—continued.

PUBLIC EDUCATION, ENGLAND AND WALES.—SUB-HEAD F.

UNINSPECTED SCHOOLS, 1874-5.

			Reasons assigned by their Lordships for the Payment of these Grants to Schools without Inspection.	
GRANTS :			£. s. d.	
December, Voucher 1,220	-	-	22 10 -	Epidemic prevailing in the neighbourhood.
February, " - 144	-	-	98 18 3	
" " - 145	-	-	90 9 10	
" " - 146	-	-	175 10 -	
" " - 147	-	-	100 10 -	
" " - 148	-	-	24 17 2	
" " - 149	-	-	220 10 7	
" " - 150	-	-	104 10 -	
" " - 151	-	-	156 - -	
" " - 446	-	-	234 1 4	
£.			1,227 17 2	

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
ADMINISTRATION OF SCIENCE and ART DEPARTMENT:				
A.—1. Salaries of Staff - - - - -	5,422 - -	* 4,953 11 10	468 8 2	—
SCHOOLS OF SCIENCE and ART:				
B.—1. Science - - - - -	40,500 - -	36,814 2 1	3,685 17 11	—
2. Salaries of National Art Training School - - -	2,100 - -	1,943 1 -	156 19 -	—
3. Maintenance of Students - - - - -	2,800 - -	2,518 2 6	281 17 6	—
4. Public Elementary Schools - - - - -	15,500 - -	15,217 19 -	282 1 -	—
5. Artizans attending Night Classes - - - - -	17,500 - -	16,369 7 -	1,130 13 -	—
6. National Scholarships - - - - -	1,600 - -	1,402 - -	198 - -	—
7. Local Secretaries - - - - -	1,300 - -	1,181 9 10	118 10 2	—
8. Preparation of Papers, &c., for Examinations. - - -	6,750 - -	6,178 13 6	571 6 6	—
9. Inspection and Examination - - - - -	12,310 - -	10,914 18 -	1,395 2 -	—
10. Local Committees - - - - -	3,800 - -	4,032 2 -	- - -	232 2 -
11. Prizes - - - - -	7,800 - -	7,694 15 10	105 4 2	—
12. Scholarships - - - - -	750 - -	735 - -	15 - -	—
13. Grants for Examples - - - - -	5,400 - -	4,595 13 11	804 6 1	—
14. Building Grants - - - - -	2,000 - -	- - -	2,000 - -	—
EXPENSES OF PURCHASES, CIRCULATION, &c.:				
C.—1. Salaries - - - - -	1,462 - -	1,211 1 1	250 18 11	—
2. Science Divisions - - - - -	1,500 - -	1,501 19 4	- - -	1 19 4
3. Works of Art - - - - -	8,500 - -	8,500 17 9	- - -	- 17 9
4. Reproductions of Works of Art - - - - -	2,500 - -	2,581 2 7	- - -	81 2 7
5. Hire of Specimens - - - - -	250 - -	306 10 3	- - -	56 10 3
6. Photographing Art Objects - - - - -	1,600 - -	773 8 4	826 11 8	—
7. Specimens - - - - -	250 - -	250 - -	- - -	—
8. Exchange of Works - - - - -	120 - -	12 12 -	107 8 -	—
9. Art Library - - - - -	2,500 - -	2,497 4 5	2 15 7	—
10. Preparation, &c., of Catalogues - - - - -	2,500 - -	2,481 17 -	18 3 -	—
11. Carriage and Materials - - - - -	2,500 - -	2,013 9 11	486 10 1	—
SOUTH KENSINGTON MUSEUM:				
D.—1. Salaries - - - - -	6,644 - -	† 6,902 18 5	- - -	258 18 5
2. Occasional Professional Assistance - - -	800 - -	525 14 6	274 5 6	—
3. Police - - - - -	6,730 - -	6,338 10 5	391 9 7	—
4. Furniture, Fittings, and Materials - - -	5,700 - -	5,693 11 2	6 8 10	—
5. Artizans, Cleaners, Labourers, &c. - - -	9,000 - -	8,904 16 8	95 3 4	—
6. Heating and Lighting - - - - -	9,150 - -	9,179 2 10	- - -	29 2 10
SERVICES common to the SEVERAL DIVISIONS:				
E.—1. Temporary Clerks, Assistants, &c. - - -	8,477 - -	8,859 14 7	- - -	382 14 7
2. Attendants and Messengers, &c. - - -	10,500 - -	10,325 4 4	174 15 8	—
3. Travelling - - - - -	8,000 - -	7,945 9 7	54 10 5	—
4. Incidental Expenses - - - - -	1,200 - -	1,195 10 8	4 9 4	—
Carried forward - - - £.	215,415 - -	202,551 12 4	13,906 15 5	1,043 7 9

* Note.—This Expenditure includes the Salary (373 *l.* 7 *s.* 5 *d.*) of a First Class Clerk detached for duty at the offices of the British Commission for the International Exhibitions at Vienna and Philadelphia, and certain Gratuities (120 *l.*) paid to other officers for the extra duty devolving on them by his absence.

† Note.—This Expenditure includes 16 *l.* 15 *s.* 2 *d.* paid to a Keeper for extra duty during the absence of another officer on the business of the Vienna Exhibition.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Brought forward - - -	215,415 - -	202,551 12 4	13,906 15 5		1,043 7 9	
BRANCH MUSEUM, BETHNAL GREEN:						
F.—1. Salaries, Wages, &c. - - - -	2,090 - -	2,191 2 8	- - -		101 2 8	
2. Travelling - - - - -	120 - -	120 11 7	- - -		- 11 7	
3. Incidents - - - - -	100 - -	49 15 2	50 4 10		- - -	
4. Police - - - - -	1,750 - -	1,746 9 8	3 10 4		- - -	
5. Heating, Lighting, Cleaning, &c. - -	1,200 - -	1,203 3 2	- - -		3 3 2	
6. Fittings, Materials, &c. - - - -	400 - -	394 19 8	5 - 4		- - -	
7. House Rent - - - - -	150 - -	87 10 -	62 10 -		- - -	
SCHOOL OF MINES, and the GEOLOGICAL MUSEUM, JERMYN STREET:						
G.—1. Salaries and Wages - - - - -	5,068 - -	4,666 4 8	401 15 4		- - -	
2. Police - - - - -	430 - -	427 3 4	2 16 8		- - -	
3. Purchase of Specimens, Models, Books, &c.	1,300 - -	1,287 13 10	12 6 2		- - -	
4. Prizes and Scholarships - - - - -	650 - -	611 13 6	38 6 6		- - -	
5. Furniture and Fittings, &c. - - - -	400 - -	376 16 11	23 3 1		- - -	
6. Heating and Lighting - - - - -	650 - -	650 5 2	- - -		5 2	
7. Travelling - - - - -	150 - -	150 - -	- - -		- - -	
8. Incidental Expenses - - - - -	350 - -	218 19 8	131 - 4		- - -	
EDINBURGH MUSEUM:						
H.—1. Salaries and Wages - - - - -	3,874 - -	3,614 1 10	259 18 2		- - -	
2. Occasional Assistance - - - - -	300 - -	234 15 11	65 4 1		- - -	
3. Police - - - - -	650 - -	609 18 7	40 1 5		- - -	
4. Purchase of Specimens, Books, Reproductions, &c.	2,000 - -	2,022 10 3	- - -		22 10 3	
5. Fittings, Repairs, &c. - - - - -	2,200 - -	2,597 14 5	- - -		397 14 5	
6. Cleaning and Materials - - - - -	200 - -	168 - 9	31 19 3		- - -	
7. Travelling - - - - -	200 - -	199 9 4	- 10 8		- - -	
8. Incidental Expenses - - - - -	300 - -	144 14 6	155 5 6		- - -	
9. University Typical Collections - - -	100 - -	- - -	100 - -		- - -	
ROYAL DUBLIN SOCIETY:						
I.—1. Salaries and Wages - - - - -	1,443 - -	1,429 9 6	13 10 6		- - -	
2. Incidental Expenses - - - - -	380 - -	373 11 10	6 8 2		- - -	
BOTANICAL GARDENS (DUBLIN):						
J.—1. Salaries and Wages - - - - -	1,598 - -	1,640 6 5	- - -		42 6 5	
2. Incidental Expenses, Purchase of Plants, &c.	550 - -	528 5 1	21 14 11		- - -	
LEINSTER LAWN (DUBLIN):						
K.—1. Wages - - - - -	200 - -	199 19 11	- - 1		- - -	
MUSEUM OF NATURAL HISTORY (DUBLIN):						
L.—1. Salaries and Wages - - - - -	1,057 - -	1,086 1 6	- - -		29 1 6	
2. Purchase of Specimens - - - - -	580 - -	575 8 1	4 11 11		- - -	
3. Incidental Expenses - - - - -	15 - -	11 7 9	3 12 3		- - -	
4. Police - - - - -	20 - -	23 15 5	- - -		3 15 5	
Carried forward - - - £.	245,890 - -	232,193 12 5	15,340 5 11		1,643 18 4	

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	245,890 - -	232,193 12 5	15,340 5 11		1,643 18 4	
LIBRARY (DUBLIN):						
M.—1. Salaries and Wages - - - - -	757 - -	740 8 7	16 11 5			
2. Purchase of Books - - - - -	700 - -	700 16 6			16 6	
3. Index Catalogue - - - - -	200 - -	29 2 -	170 18 -			
4. Incidental Expenses - - - - -	20 - -	9 5 8	10 14 9			
ROYAL COLLEGE of SCIENCE (DUBLIN):						
N.—1. Salaries and Wages - - - - -	4,570 - -	4,415 1 4	154 18 8			
2. Purchase of Specimens, Books, Apparatus, &c. - - -	900 - -	998 1 11			98 1 11	
3. Laboratories - - - - -	100 - -	98 2 -	1 18 -			
4. Prizes and Scholarships, and Examinations - - -	900 - -	799 1 -	100 19 -			
5. Incidental Expenses - - - - -	413 - -	316 5 10	96 14 2			
ROYAL HIBERNIAN ACADEMY:						
O.—Grant in Aid - - - - -	300 - -	300 - -				
ROYAL ZOOLOGICAL SOCIETY of IRELAND:						
P.—Grant in Aid - - - - -	500 - -	500 - -				
GEOLOGICAL SURVEY of the UNITED KINGDOM:						
<i>England:</i>						
Q.—1. Salaries - - - - -	11,589 - -	10,998 7 -	590 13 -			
2. Travelling - - - - -	1,800 - -	1,458 16 11	341 3 1			
3. Incidental Expenses - - - - -	250 - -	245 16 7	4 3 5			
<i>Scotland:</i>						
4. Salaries - - - - -	3,065 - -	2,931 - 4	133 19 8			
5. Travelling - - - - -	450 - -	412 12 8	37 7 4			
6. Incidental Expenses - - - - -	220 - -	185 1 11	34 18 1			
<i>Ireland:</i>						
7. Salaries - - - - -	4,376 - -	4,195 16 6	180 3 6			
8. Travelling - - - - -	970 - -	975 5 4			5 5 4	
9. Incidental Expenses - - - - -	200 - -	134 13 3	65 6 9			
£.	278,170 - -	262,637 7 4	17,280 14 9		1,748 2 1	
Deduct Deficit - - - - -			1,748 2 1			
Net Surplus to be surrendered - - - £.			15,532 12 8			

Estimated Amount of Extra Receipts payable to the Exchequer, 1874-75 - - - - - £. s. d.
 Net Amount of Extra Receipts realised during 1874-75, and paid over to the Exchequer - - - - - 3,844 4 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. 1.—This saving was caused by changes in the staff.
 B. 1.—The expenditure under this head depends upon the results of examination, which cannot be estimated with any accuracy.
 B. 2.—Some lectures estimated for were not delivered, hence this saving.
 B. 3.—This saving was caused by the non-execution of decorative work by students to be paid for by the piece.
 B. 4.—Casual saving.
 B. 5.—This saving was caused by an unusual number of withdrawals of Art Night Classes; 613 applied for aid, but only 503 were qualified to receive it.
 B. 6.—The claims on account of teachers trained in Diocesan and other Training Colleges have been less than were anticipated.
 B. 7.—This saving was caused through certain schools failing to qualify themselves to receive the full grant.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

B. 8.—This saving was caused by a less number of students presenting themselves for examination than was estimated for.

B. 9.—This saving was caused by a vacancy on the Staff, and from fewer Inspections being required than were anticipated.

B. 10.—As expenditure under this sub-head depends upon the number of Schools at which examinations are held, an estimate can only be approximative.

B. 11.—The expenditure under this head was affected by the same cause as that under B. 1 and B. 5.

B. 12.—Casual saving.

B. 13.—The claims for aid on examples fell short of what were anticipated, owing to fewer Schools being qualified, as explained in B. 5.

B. 14.—No grants were paid, owing to the School Committees failing to comply with the regulations in the financial year.

C. 1.—This saving was caused by a vacancy on the Staff, and the services of another officer not being required to the extent anticipated.

C. 2.—Casual excess.

C. 3.—Casual excess.

C. 4.—This excess was caused by certain work being performed that was not estimated for, an opportunity having been taken of the Moulders being at Edinburgh, and thus lessening the expense had the work been postponed.

C. 5.—This excess was caused by the Estimate being over reduced.

C. 6.—This saving was caused by some chromo-lithographs not having been completed within the year.

C. 7.—No observation.

C. 8.—Opportunities of exchange did not occur to the extent anticipated.

C. 9.—Casual saving.

C. 10.—Casual saving.

C. 11.—This saving was caused by the carriage and packing together with the materials for the repair of Art objects, &c., not being needed to the extent anticipated.

D. 1.—This excess was caused by changes in the Staff.

D. 2.—This saving was caused by professional assistance not being required to the extent estimated for.

D. 3.—This saving was caused by the transfer of the charges for certain attendants included in this Estimate to the Sub-head E. 2.

D. 4.—Casual saving.

D. 5.—Casual saving.

D. 6.—Casual excess.

E. 1.—This excess was caused by the services of Writers being required to a greater extent than was estimated for.

E. 2.—Casual saving.

E. 3.—Casual saving.

E. 4.—Casual saving.

F. 1.—This excess was caused by a necessary increase in the number of attendants, &c.

F. 2.—Casual excess.

F. 3.—Casual saving.

F. 4.—Casual saving.

F. 5.—Casual excess.

F. 6.—Casual saving.

F. 7.—This saving was caused by the inability to find a suitable house for the use of the officers in charge so soon as was expected.

G. 1.—This saving was caused by a vacancy on the Staff, and the office of one cleaner not having been filled up.

G. 2.—Casual saving.

G. 3.—Casual saving.

G. 4.—This saving was caused by some of the Royal Exhibitioners not availing themselves of the full amount of practice in the Laboratories to which they were entitled.

G. 5.—Casual saving.

G. 6.—Casual excess.

G. 7.—No Observation.

G. 8.—Casual saving.

H. 1.—This saving was caused by scientific assistance not having been required to the extent expected, and from some attendants not having been appointed till some months after the commencement of the financial year.

H. 2.—This saving was caused by the new portion of the Museum not having been completed so soon as was expected.

H. 3.—This saving was caused by the Police not being employed to the extent estimated for.

H. 4.—This excess was caused by the subsequent transfer of certain items classified under H. 2.

H. 5.—This excess was caused by more fittings having been required for the new halls than were estimated for.

H. 6.—Casual saving.

H. 7.—Casual saving.

H. 8.—Casual saving.

H. 9.—The authorities of the University failed to acquire any objects for this collection.

I. 1.—Casual saving.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

- I. 2.—Casual saving.
 J. 1.—This excess was caused by the wages of the labourers in the Botanic Gardens having been increased after the Estimates were prepared.
 J. 2.—Casual saving.
 K. 1.—Casual saving.
 L. 1.—This excess was caused by the Salaries of the Assistant Naturalists having been increased.
 L. 2.—Casual saving.
 L. 3.—Casual saving.
 L. 4.—This excess was caused by the pay of the Police having been increased.
 M. 1.—This saving was caused by the services of the Assistant Librarian not having been required to the extent expected.
 M. 2.—Casual excess.
 M. 3.—This saving was caused by the difficulty of the work which renders its execution extremely slow.
 M. 4.—Casual saving.
 N. 1.—This saving was caused by a vacancy on the staff, and by the Attendants not having been employed so much as was expected.
 N. 2.—This excess was caused by the necessity of new fittings for the Lecture Theatre.
 N. 3.—Casual saving.
 N. 4.—This saving was caused by two Exhibitions having been vacant part of the year.
 N. 5.—Casual saving.
 O.—No observation.
 P.—No observation.
 Q. 1.—This saving was caused by vacancies on the staff.
 Q. 2.—Same observation.
 Q. 3.—Same observation.
 Q. 4.—This saving was caused by a vacancy on the staff.
 Q. 5.—Same observation.
 Q. 6.—Same observation.
 Q. 7.—Same observation.
 Q. 8.—Casual excess.
 Q. 9.—Same observation as Q. 4.

The Surplus of 4,714 *l.* 7 *s.*, shown on the Account of the Vote for the "Science and Art Department," for the year ended 31st March 1874, has been surrendered.

The Treasury have sanctioned the excesses on the various Sub-heads.

Thomas A. Bowler,
Book-keeper.

Norman MacLeod,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued*.

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is excess of Expenditure over the sums granted under the following Sub- Excesses.
heads, viz.:

B. 10	-	-	-	Schools of Science and Art.
C. 2, 3, 4, and 5	-	-	-	Purchases.
D. 1 and 6	-	-	-	South Kensington Museum.
E. 1	-	-	-	General Services.
F. 1, 2, and 5	-	-	-	Bethnal Green Museum.
G. 6	-	-	-	Geological Museum.
H. 4 and 5	-	-	-	Edinburgh Museum.
J. 1	-	-	-	Botanical Gardens, Dublin.
L. 1 and 4	-	-	-	Natural History Museum, Dublin.
M. 2	-	-	-	Library, Dublin.
N. 2	-	-	-	Royal College of Science, Dublin.
Q. 8	-	-	-	Geological Survey, Ireland.

2. Sub-head B. 9; Inspection and Examination.—Under this Sub-head is included an extra payment of 21 *l.*, made to a Salaried Officer of the Department, for two Lectures addressed to Masters and Students in Training. The charge was originally included in the previous year's account, but in consequence of the refusal of the Treasury to sanction the charge at that time, it was omitted from the Account of the Appropriation of the Vote 1873-74. Unauthorized Charge.

It is now included as a charge in the present Account, but no further sanction having been obtained from the Treasury, nor, as far as I have been informed, any reason having been adduced to alter the views expressed by the Treasury in the annexed correspondence, I have no alternative but to report this charge as inadmissible, for want of Treasury sanction, under the 27th Section of the Exchequer and Audit Act. A. to G.

3. With reference to the position of the Royal Dublin Society, I should remark that it appears, from the Minute of the Committee of Council of February 1866, to be in receipt of subscriptions from members, and other funds from private sources, and that consequently the Vote taken for it in the Estimate of the Science and Art Department is of the nature of a Grant in Aid, which fact, in this, and in all analogous cases, should, it appears to me, be clearly shown in the Estimates laid before Parliament. Royal Dublin Society.

4. In addition to the extra allowances and payments made to the officers of the Department referred to in the Notes to this Account, the following items have been paid to such persons out of the Grant, administered by the Treasury, for the Expenses of the Vienna Exhibition, Class VII., Vote 1: Expenses of Vienna Exhibition.

£.	s.	d.	
158	8	-	Paid to a First Class Clerk (A. 1.)
69	4	-	Paid to the Director of the South Kensington Museum (D. 1.)

5. Various payments have also been made to salaried officers of the Civil Service, employed in other Departments, and in addition to their regular salaries, as follows: Payments beyond Salaries.

	£.	s.	d.
B. 8. Preparation of Papers	-	-	722 6 -
B. 9. Inspection and Examination	-	-	509 9 1
D. 2. Occasional Professional Assistance	-	31	10 -

6. It should be further noted that the Professor of Geology in the Royal College of Science, Dublin, whose salary is paid under Sub-head N. 1, received an additional allowance of 200 *l.* per annum, as Director of the Geological Survey in Ireland, paid out of Sub-head Q. 7. Additional Allowance.

7. Deducting the amount referred to in paragraph 2, as not properly chargeable against the Vote, the net surplus to be surrendered will be 15,553 *l.* 12 *s.* 8 *d.*, instead of 15,532 *l.* 12 *s.* 8 *d.*, as shown by the Account. Amended Surplus.

	£.	s.	d.
Grant	-	-	278,170 - -
Expenditure	-	-	262,616 7 4
Net Surplus	-	-	£. 15,553 12 8

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir,

Exchequer and Audit Department, 15 January 1875.

WITH reference to your letter of the 9th instant, transmitting copies of the correspondence which has taken place between your Department and the Lords Commissioners of Her Majesty's Treasury, and stating that the amount of 21 *l.* paid to Mr. Moody will be found re-charged in the account 1874-75, I am directed by the Comptroller and Auditor General to inform you, for the information of the Lords of the Committee of Council on Education that if the payment in question be included in the Appropriation Account 1874-75, he will, under the 27th Section of the Exchequer and Audit Department's Act, have no alternative but to report the amount as not properly chargeable against the Vote.

The Accounting Officer,
Science and Art Department.

I have, &c.
(signed) *H. Treherne.*

(B.)

Sir,

Science and Art Department, London, S.W.,
9 January 1875.

I AM directed by the Lords of the Committee of Council on Education to inform you that, on the receipt of Mr. Treherne's letter of the 4th November last, a correspondence was entered into with the Treasury on the subject of the payment of 21 *l.*, which had been made to Mr. Moody in the year 1873-74, for lectures delivered by that gentleman.

As this correspondence was still proceeding when it became necessary to close the Appropriation Account for 1873-74, the charge was withdrawn from that account.

I am now to transmit copies of the communications which have passed between the Treasury and this Department for your information, and to state that the amount, 21 *l.*, will be found re-charged in the Account for the month of December 1874.

C. to G.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House, W.C.

I am, &c.
(signed) *Norman MacLeod.*

(C.)

Sir,

Council on Education, Kensington Museum,
10 November 1874.

I AM directed by the Lords of the Committee of Council on Education to transmit, for the information of the Lords Commissioners of the Treasury, copy of a letter from the Comptroller and Auditor General, dated the 4th instant, respecting a payment of 21 *l.* for two lectures, which the Comptroller and Auditor General appears to conceive the lecturer was bound to give as part of the service covered by his salary, because the Masters in Training at South Kensington, and the Students of the School, were admitted to them free; but the lectures in question were for the public generally, and formed no part of the class instruction in decoration, which Mr. Moody was engaged to give. They were delivered by permission of the Lords of the Committee of Council on Education, in order to elucidate the remarkable examples and points of Science and Art as applicable to manufacturing industry brought out by the International Exhibition of 1873, and these two lectures were part of a series in which another lecturer was also engaged.

It may, perhaps, be necessary to explain that Mr. Moody's salary of 350 *l.* per annum, is for a part of his time only, and for the instruction of a special class in ornament. He was asked to prepare and deliver these two lectures, not to his own class, but to the public, including the whole of the Masters and Students of the School. As he was not bound to give them, it was necessary to pay him the usual fee, and I am now to request that, for the satisfaction of the Comptroller and Auditor General, the Lords Commissioners of the Treasury will be pleased to sanction the payment of 21 *l.* to Mr. Moody for his two lectures.

The Secretary, Her Majesty's Treasury.

I am, &c.
(signed) *Norman MacLeod.*

(D.)

Sir,

Exchequer and Audit Department,
4 November 1875.

I AM directed by the Comptroller and Auditor General to call your attention to the conditions under which the salary of 350 *l.* was granted to Mr. Moody, by the Treasury Letter of 15 April 1873.

From your replies to Queries, No. 139 and 155, on your Account of the Grant for the Year 1873-74, it appears that extra payments were made to Mr. Moody for lectures addressed to Masters and Students in Training, and charged to Sub-head B. 10, (Lectures and Instruction to Science and Art Teachers in Training).

In the Treasury letter, however, above referred to, it is expressly stated that Mr. Moody's salary was designed "to cover every service of every sort performed in the way of instruction."

Under these circumstances, I am to inform you that the Comptroller and Auditor General will be unable to admit the payments in question, without the further sanction of the Treasury.

The Accounting Officer,
Science and Art Department.

I have, &c.
(signed) *H. Treherne.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

(E.)

My Lord,

Treasury Chambers, 27 November 1874.

THE Lords Commissioners of Her Majesty's Treasury have had before them Mr. MacLeod's letter of the 10th instant, forwarding copy of a letter dated 4th instant, from the Comptroller and Auditor General, respecting a payment of 21 *l.* for two lectures addressed to Masters and Students in Training, by Mr. Moody, and charged for in the Accounts of the Science and Art Department for 1873-74; the view of the Comptroller and Auditor General being that this service is covered by the salary of 350 *l.* a year, granted to Mr. Moody by letter of this Board of 15th April 1873.

21 *l.*

I am, in reply to state that my Lords decline to sanction this payment, which they hold to be inconsistent with the said letter (4090) from this Board; which was to the effect that the sum of 350 *l.* was to cover every service of every sort which Mr. Moody performs in the way of instruction only.

My Lords desire me to call the serious attention of the Lords of the Committee of Council on Education, to the impossibility of learning from the Estimates submitted to Parliament what is the real remuneration of each of the officers attached to the Department of Science and Art at South Kensington, under a system which admits such distinctions as that, although a lecturer's salary is to cover every service of every sort which he performs in the way of instruction only, nevertheless, he may receive extra payment for certain public lectures, on the same subjects which his own classes, being part of the public, may attend gratis.

My Lords can only leave the Comptroller and Auditor General to take such notice of this payment as he may see fit.

The Viscount Sandon, M.P.,
&c. &c. &c.

I am, &c.
(signed) William Law.

(F.)

Council on Education, Kensington Museum,
9 December 1874.

Sir,

I AM directed by the Lords of the Committee of Council on Education to acknowledge the receipt of Mr. Law's letter of the 27th ultimo (No. 17,335), on the subject of a payment of 21 *l.* to Mr. Moody for two lectures, which the Lords Commissioners of the Treasury have declined to sanction, because it would appear that the circumstances have been insufficiently explained to them. Mr. Moody receives a salary of 350 *l.* a year for teaching, three days a week, a small class of Students in Decorative Art. These Students belong to the Training School, but they form not a fiftieth part of it, and it is not within Mr. Moody's duty to give instruction to any but his own class. When, therefore, it was decided that lectures were to be delivered to the public, it became necessary either to pay Mr. Moody for this special service, or not to employ him at all.

Their Lordships are ready to acknowledge that, under these circumstances, an application should have been made to the Treasury, for permission to employ Mr. Moody, and they regret that the application was not made.

To account, however, in some degree for the omission, it may be pointed out that it was only two months before the delivery of the lectures that Mr. Moody had received his appointment, and that the duties of the appointment fill but a portion of his time.

Their Lordships direct me to state that they think it would not be just that Mr. Moody should be required to refund the payment he has received, and I am therefore to request that, under the circumstances now further described, the Lords Commissioners of the Treasury will be pleased to sanction the payment.

The Secretary, Her Majesty's Treasury.

I am, &c.
(signed) Norman MacLeod.

(G.)

My Lord,

Treasury Chambers, 2 January 1875.

THE Lords Commissioners of Her Majesty's Treasury having had before them Mr. MacLeod's further letter, dated 9th ultimo, with regard to the payment of a sum of 21 *l.* to Mr. Moody for two lectures delivered at the South Kensington Museum, I am desired to state, for the information of the Lords of the Committee of Council on Education, that their Lordships can only refer to their letter (17,335) of the 27th November last on this subject. The payment is, in their opinion, inconsistent with the Treasury letter (4090) of 15th April 1873.

My Lords have no observation to make upon the question of re-payment by Mr. Moody of the money he has received; the Comptroller and Auditor General will deal with the case, in his Report, as he sees fit, and, until the result is seen, my Lords have no further action to take.

Viscount Sandon, M.P.,
&c. &c. &c.

I am, &c.
(signed) William Law.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 3.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - - -	53,098 - -	53,042 13 3	55 6 9		—	
B.—Police - - - - -	1,770 - -	1,762 18 2	7 1 10		—	
C.—Stationery - - - - -	250 - -	189 4 3	60 15 9		—	
D.—Purchases and Acquisitions - - - - -	22,590 - -					
Ditto - Supplementary Grant towards the purchase of selected Coins from Messrs. Rollin and Feuarent, Mr. A. J. Lawson, and Signor Castellani - - - - -	3,068 - -	26,847 2 -	- - -		1,189 2 -	
E.—Bookbinding, Preparing, &c. - - - - -	10,757 - -	10,600 8 10	156 11 2		—	
F.—Printing Catalogues, &c. - - - - -	4,320 - -	2,659 6 3	1,660 13 9		—	
G.—Warming, Ventilating, and Fire-extinguishing Apparatus - - - - -	778 - -	875 15 4	- - -		97 15 4	
H.—Furniture and Fittings - - - - -	8,865 - -	8,705 - 9	159 19 3		—	
I.—Incidental Expenses - - - - -	914 - -	952 8 7	- - -		38 8 7	
	106,410 - -	105,634 17 5	2,100 8 6		1,325 5 11	
Deduct Credit in aid of the Estimate, viz.:—						
Dividends on 30,000 <i>l.</i> Reduced 3 per Cent. Annuities, directed by 26 Geo. 2, c. 22, s. 48, to be applied in aid of the Salaries and Expenses of the British Museum - - -	900 - -	900 - -	—		—	
	£. 105,510 - -	104,734 17 5	2,100 8 6		1,325 5 11	
Deduct Deficit - - - - -			1,325 5 11			
Net Surplus to be surrendered - - - - -		£.	775 2 7			
				£. s. d.		
Estimated Amount of Extra Receipts payable to Her Majesty's Exchequer - - - - -				920 - -		
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - - - -				1,096 1 5		

Memorandum.—The amount unexpended of the Grant for the British Museum for 1873-74, viz., 726 *l.* 13 *s.*, was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1874-75.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected on this Sub-Head, first, by the amount provided in the Estimates for "remuneration to persons not on the Museum Establishment" for the preparation of catalogues of the collections not having been all expended, and, second, by the usual circumstances that vacancies occurring on the Museum Establishment from time to time are not immediately filled up, and that the persons appointed to such vacancies receive the minimum instead of the maximum or intermediate scale of pay. The Savings effected were, however, absorbed by the improved salaries granted by the Treasury Letter of the 5th of June 1874, from the 21st of March preceding, to a portion of the Establishment, viz.: an increased minimum and maximum to the senior assistants of the lower section, an improved minimum to the senior assistants of the upper section, and 100 *l.* a year additional to each of three keepers of departments.

B., C.—Variations between Estimated and Actual Expenditure.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 3.—BRITISH MUSEUM—*continued.*

D.—Excess caused by the amount expended (beyond the Supplementary Vote) in the purchase of selected coins from Messrs. Rollin and Feuillant, Mr. A. J. Lawson, and Signor Castellani, authorised by Treasury Letter, 15 July 1874.

E.—Variation between Estimated and Actual Expenditure.

F.—The progress in the publication of the Museum catalogues was not so great as was anticipated when the Estimates for this service were framed.

G.—Excess caused by the payment of a bill for additional fireposts supplied, but not brought to account in the financial year 1873-74, and by repairs required above the average to the warming and ventilating apparatus. (Excess sanctioned by Treasury Letter, 18 January 1875.)

H.—Variation between Estimated and Actual Expenditure.

I. Excess caused by an increased expenditure for the supply of brooms, brushes, soap, and sundries, for use by an enlarged staff of labourers employed in cleansing the Museum for the better preservation of the objects exhibited. (Excess sanctioned by Treasury Letter, 20 March 1875.)

Exchequer Extra Receipts.—Excess of amount received over amount estimated is due chiefly to an increased sale of the Museum guide books and other publications.

British Museum, }
16 October 1875. }

J. Winter Jones,
Principal Librarian and Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. There has been Excess of Expenditure over the Grant on Sub-Heads D., G., and I Excesses.
2. Sub-Head A. Under this Sub-Head are included payments amounting in the aggregate to 227 *l.* 11 *s.* to a salaried officer of the Public Record Office for work performed on account of the Trustees of the British Museum, as noticed in my Report on the Account of the Public Record Office, England. Additional payment to a salaried officer.
3. A sum of 3,608 *l.* appears in the Account for the purchase of Coins and Medals, for which a Supplementary Estimate was presented to Parliament on 20th July 1874, and the amount was included in the Consolidated Fund (Appropriation) Act for the financial year 1874-75. Supplementary Grant.
4. The Net Surplus to be surrendered is, as shown by the Account, 775 *l.* 2 *s.* 7 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	105,510	-	-
Expenditure - - - - -	104,734	17	5
• Net Surplus - - -	£. 775	2	7

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY, in the Year ended 31st March 1875, showing a Surplus upon five Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	3,051 - -	3,040 11 3	10 8 9	—
B.—Travelling - - - - -	150 - -	68 15 8*	81 4 4	—
C.—Agency - - - - -	150 - -	50 - -	100 - -	—
D.—Purchase of Pictures - - - - -	10,395 - -	10,395 - -	—	—
E.—Police - - - - -	1,995 - -	1,992 16 8	2 3 4	—
F.—Incidental Expenses - - - - -	1,000 - -	571 19 3†	428 - 9	—
	£. 16,741 - -	16,119 2 10		—
Surplus to be surrendered - - - £.			621 17 2	

* Balance of Imprest added to accountant's balance, 6 l. 9 s. 10 d.

† £1. 11. 6. charwork deducted from Incidentals, and transferred to Wages; 5 d. excess on postage also deducted.

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
	175 - -
Amount of Extra Receipts realised in the Year 1874-5, and paid over to Exchequer - - - - -	230 15 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Including charwork by the servants of the Establishment at hours for which they are not engaged. The surplus is owing to intervals between vacancy and appointment.

B.—Only a short journey undertaken towards the close of the year.

C.—But one agent employed for a short period.

F.—Provision taken for removing the pictures from South Kensington, but the opportunity did not occur.

The Surplus of 312 l. 17 s. 4 d., shown on the Account of the Vote for the "National Gallery," for the year ended 31st March 1874, has been surrendered.

5 November 1875.

R. N. Wornum,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A sum of 10,395*l.* appears in the Account for the purchase of pictures from the Barker Collection. A Supplementary Estimate for this Grant was presented to Parliament on 20th July 1874, and the amount was included in the Consolidated Fund (Appropriation) Act for the year ended 31st March 1875.

2. Sub-head A. There have been various over-payments admitted by the Accounting Officer, amounting to 11 s. 9 d. The Surplus on this Sub-head should, consequently, be 11 l. 0 s. 6 d., instead of 10 l. 8 s. 9 d., as shown by the Account.

3. The Surplus to be surrendered to the Exchequer should be similarly increased, Amended Surplus. and it would be 622 *l.* 8 *s.* 11 *d.*, and not 621 *l.* 17 *s.* 2 *d.*, as shown by the Appropriation Account.

										£.	<i>s.</i>	<i>d.</i>
Grant	-	-	-	-	-	-	-	-	-	16,741	-	-
Expenditure	-	-	-	-	-	-	-	-	-	16,118	11	1
										£. 622	8	11
									Surplus	-	-	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	866 - -	854 5 -	11 15 -	—
B.—Travelling - - - - -	24 - -	23 12 3	- 7 9	—
C.—Incidental Expenses - - - - -	20 - -	6 16 5	13 3 7	—
GALLERY:				
D.—Purchase of Pictures, Cleaning, and Cost of Frames - - - - -	930 - -	793 15 -	136 5 -	—
E.—Police - - - - -	100 - -	103 5 4	- - -	3 5 4
F.—Incidental Expenses - - - - -	104 - -	258 16 1	- - -	154 16 1
£.	2,044 - -	2,040 10 1	161 11 4	158 1 5
Deduct Deficit - - - - -			158 1 5	
Net Surplus to be surrendered - - £.			3 9 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—A smaller expenditure was incurred on writing and copying during the year than had been anticipated.
 B.—A casual variation between Expenditure and Grant.
 C.—This is a variable expenditure, which it is impossible to estimate with accuracy.
 D.—A smaller expenditure was incurred under this Sub-head than had been anticipated.
 E.—Same as B.
 F.—An increased expenditure on this Sub-head was sanctioned by the Treasury, and the unusually large payments during the year for tablet-writing, cleaning and glazing the pictures, caused a still further excess.

8 December 1875.

George Scharf,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A SUPPLEMENTARY Estimate for 296*l.*, for the Purchase of Pictures, was presented to Parliament, and included in the Consolidated Fund (Appropriation) Act for the year to 31st March 1876. Purchase of pictures.

2. There is excess of Expenditure over the Sum voted under Sub-Heads E. and F. Excesses.

3. The Accounting Officer has omitted to state that the Surplus on the Vote for the year 1873-74, amounting to 6*s.* 2*d.*, has been surrendered to the Exchequer. Surplus, 1873-4, not stated.

4. The Net Surplus on the present Account is, as shown by the Account, 3*l.* 9*s.* 11*d.* Net Surplus.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	2,044	-	-
Expenditure	-	-	-	-	-	-	-	-	-	2,040	10	1
Net Surplus										£.	3	9 11

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION, in the Year ended 31st March 1875, showing a Surplus on one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society - - - - -	3,397 - -	3,396 10 -	- 10 -	-
B.—Meteorological Committee of Royal Society -	10,000 - -	10,000 - -	-	-
C.—Royal Geographical Society - - - - -	500 - -	500 - -	-	-
D.—Royal Society of Edinburgh - - - - -	300 - -	300 - -	-	-
E.—Royal Academy of Music - - - - -	500 - -	500 - -	-	-
F.—Irish Academy of Music - - - - -	150 - -	150 - -	-	-
	£. 14,847 - -	14,846 10 -		-
Surplus to be surrendered - - - £.			- 10 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Fraction of a £.

Memorandum.—These Societies have given to the Treasury assurances, supported by Statements of Account, that the Grants-in-Aid made to them have been properly expended.

R. E. Welby,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be surrendered is, as shown by the Account, 10 s.

	£.	s.	d.
Grant - - - - -	14,847	-	-
Expenditure - - - - -	14,846	10	-
Surplus - - - - -	£.	-	10 -

2. In pursuance of the arrangements alluded to in my Report on the Account, 1872-73, I have to state, that the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes, for the year 1874-75, have been examined under my directions, and I submit the following statement of the Expenditure:—

METEOROLOGICAL COMMITTEE OF ROYAL SOCIETY.

EXPENDITURE, 1874-75.

Office:	£.	s.	d.
Salaries and Wages - - - - -	1,314	19	-
Rent, Fuel, Gas, Furniture, &c. - - - - -	603	2	8
Postage, Printing, and other Contingencies - - - - -	195	17	-
Land Meteorology:			
Expenses at Observatories and Computations - - - - -	3,799	7	10
Telegraphy, Inspections, Issue of D. W. Charts, Computations, &c. - - - - -	3,387	17	8
Ocean Meteorology:			
Salary, Computations, and Care of Instruments - - - - -	1,543	6	5
Supply and Return of Instruments, &c. - - - - -	840	19	11
	£. 11,685	10	6

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 7.

UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the UNIVERSITY of LONDON, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	2,661 — —	2,636 3 8	24 16 4	—
B.—Examiners	5,080 — —	5,152 18 —	—	72 18 —
C.—Exhibitions, Scholarships, &c.	1,625 — —	1,592 17 8	32 2 4	—
D.—Law Expenses	20 — —	—	20 — —	—
E.—Incidental Expenses	475 — —	493 — 6	—	18 — 6
£.	9,861 — —	9,874 19 10	76 18 8	90 18 6
Deduct Surplus			—	76 18 8
Net Deficit to be voted			—	13 19 10

Estimated Amount of Extra Receipts payable to Exchequer	£. s. d.
Amount of Extra Receipts actually realised within the Year, and paid over to the Exchequer	4,000 — —
	4,231 8 8*

* In addition to this Amount, the sum of 210 *l.* 6 *s.* 3 *d.* was received by the publishers to the University from the sale of the Calendar, &c. The Income from this source, however, has this year been, for the first time, and will hereafter continue to be, made over to the Stationery Office; and will reach the Exchequer among the Extra Receipts of that Department.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Added at Treasury to make even pounds	— 18 4
Year's Increment (50 <i>l.</i>) of Salary of Clerk of Convocation provided by Treasury; only three quarters' fell due; Saving	12 10 —
Extra wages saved	6 4 —
New Boy Messenger at 8 <i>s.</i> a week, instead of older one, at 10 <i>s.</i>	5 4 —
	£. 24 16 4

B.—This Deficiency is caused partly by the appointment of two Assistant Examiners in French at a salary of 25 *l.* each per annum, as sanctioned by the Treasury in May 1874 (*see* Minutes of Senate for 17th June 1874); and partly by the necessity for employing extra Contingent Examiners at the January, as well as at the June Matriculation Examination, owing to the great increase in the number of Candidates at each of those Examinations.

C.—This Saving, in addition to that of 250 *l.* struck off from this Sub-head at the Treasury, is due to the circumstance that certain Exhibitions, &c., were not awarded during the year, in default of Candidates of sufficient merit or of the proper age to receive them.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 7.—UNIVERSITY OF LONDON—*continued.*

D.—No Law Expenses have been incurred during the year.

E.—This Deficiency is due to an increase in the Expenses of Scientific and Medical Examinations consequent upon increase in the number of Candidates, and to an increase under the item of Advertisements.

Treasury Authority for applying the Savings under the Sub-heads A., C., and D., towards meeting the Deficiencies under Sub-heads B. and E., is inclosed herewith.

EXPLANATION showing how the Deficit on the Grant included in the Appropriation Account of the University of London for the Year 1873-74 has been adjusted.

This Account exhibited a Deficit of 32 *l.* 2 *s.* 2 *d.*, which was met by a Vote in Excess to the same amount, March 1875.

25 May 1875.

William B. Carpenter,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Net Deficit, as shown by the Account, of 13 *l.* 19 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - -	9,861	-	-
Expenditure - - - - -	9,874	19	10
Net Deficit - - -	£.	13	19 10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

ENDOWED SCHOOLS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ENDOWED SCHOOLS COMMISSION, in the Year ended 31st March 1875, showing a Surplus upon five Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries of Establishment - - - -	4,842 - -	4,633 4 -	208 16 -			
B.—Assistant Commissioners—Salaries - -	2,625 - -	2,625 - -				
C.— Ditto - - ditto - - Personal Allowances	400 - -	325 11 9	74 8 3			
D.—Occasional Assistant Commissioners - -	550 - -	104 4 -	445 16 -			
E.—Law Charges - - - - -	600 - -	- - -	600 - -			
F.—Incidental Expenses - - - - -	180 - -	116 17 11	63 2 1			
	£. 9,197 - -	7,804 17 8				
Surplus to be surrendered - - - £.			1,392 2 4			
					£. s. d.	
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -					18 - -	
Amount of Extra Receipts realised in the Year 1874-5, and paid over to the Exchequer -					10 7 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this sub-head is due (1), to Counsel's Fees (estimated at 100 L.) being only 6 L. 6 s.; (2), to the cost of Supplementary Clerks and Writers having fallen off, in consequence of the partial suspension of the business of the Commission after the passing of the Act of 1874, by which the work of the Commission was transferred to the Charity Commissioners.

C., D., and F.—The savings upon these sub-heads are mainly due to the partial suspension of the business of the Commission after the passing of the Act of 1874.

E.—It was not found necessary to have recourse to any extent to legal proceedings. The expenses incurred, amounting to 46 L. 4 s. 6 d., were not paid until after the close of the financial year.

The Surplus of 203 L. 14 s. 9 d., shown upon the Account of the Vote for the "Endowed Schools Commission," for the Year ended 31st March 1874, has been surrendered.

27 November 1875.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

ENDOWED SCHOOLS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure in respect of this grant embraces a period of nine months only, viz., to the 31st December 1874, the powers and duties of the Endowed Schools Commission having been transferred to the Charity Commissioners from that date by the Act of 37 & 38 Vict. c. 87.

2. The Surplus to be surrendered to the Exchequer is, as shown by the Account, 1,392 *l.* 2 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - -	9,197	-	-
Expenditure - - - - -	7,804	17	8
Surplus - - -	£. 1,392	2	4

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 8A.

SUB-WEALDEN EXPLORATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUB-WEALDEN EXPLORATION, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sub-Wealden Exploration - - - - -	1,000 - -	- - -	1,000 - -	-
Surplus to be surrendered - - - £.			1,000 - -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This sum was re-voted in the year 1875-6.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 8A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THIS is the first Account of this Service.
- 2. The Surplus to be surrendered is, as shown by the Account, 1,000*l*.

	£.	s.	d.
Grant - - - - -	1,000	-	-
Expenditure - - - - -			Nil.
Surplus - - -	£. 1,000	-	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 9.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£.	s.	d.	£.	s.	d.
* ADMINISTRATION OFFICE IN LONDON.								
INSPECTION :								
A.—Salaries - - - - -	8,609 - -	7,457 17 4	1,151	2	8	—		
B.—Travelling Allowances - - - - -	6,858 - -	6,819 6 1	38	13	11	—		
C.—Poundage on Post Office Orders - - - - -	250 - -	239 15 5	10	4	7	—		
ELEMENTARY SCHOOLS :								
D.—Annual Grants for Day and Evening Scholars -	166,820 - -	165,687 13 10	1,132	6	2	—		
E.—Grants to School Boards under Act 35 & 36 } Vict. c. 62, s. 67 - - - - -	3,000 - -	498 7 6	2,501	12	6	—		
F.—Unexpired Pensions (Code 1860) - - - - -	20 - -	23 6 8	-	-	-	3	6	8
G.—Building and Furnishing of School Premises -	6,000 - -	1,347 17 10	4,652	2	2	—		
NORMAL SCHOOLS :								
H.—Annual Grants to Training Colleges - - - - -	21,500 - -	22,255 5 6	-	-	-	755	5	6
£.	213,057 - -	204,329 10 2	9,486	2	-	758	12	2
Deduct Deficit - - - - -			758	12	2			
Net Surplus to be surrendered - - - £.			8,727	9	10			

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - £. s. d. Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - 2 17 -

* The cost of Administration beyond the Inspection of Schools is, for the present, included under Class IV., Vote No. 1, Sub-Head A.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—During the year two of the senior Inspectors resigned, and their successors received the lower rate of pay allowed to such officers upon their appointment.

Provision was made in the Estimates for 12 Inspectors' Assistants, but only 10 were employed throughout the year.

B.—Casual difference between Estimate and Expenditure.

C.—Casual difference between Estimate and Expenditure.

D.—This Saving is due to the average number of Scholars in Day Schools to which grants were paid during the year, having fallen short of the estimated number by 3,205. The numbers were—

Estimated - - - - -	290,577
Actual result - - - - -	287,372

The grants were paid partly under the Code of 1860, and partly under the New Code. The estimated average rate per child was 11s. 4½d., the rate actually paid was 11s. 4½d.

In the Evening Schools the average number of Scholars exceeded the estimated average number by 2,692, and the rate of grant actually paid exceeded the estimated rate by 7½d.

The stimulus afforded by the increased grants offered to Evening Schools under the New Code, caused the Students attending them to increase at a more rapid rate than had been calculated upon.

E.—These

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 9.—PUBLIC EDUCATION, SCOTLAND—*continued.*

E.—These grants are paid to School Boards under the 67th Section of the Scotch Education Act of 1872, upon the fulfilment of certain conditions.

This was the first year in which grants were payable under that section of the Act, and no data existed by which an estimate could be formed of the sum likely to be required.

The examination of the accounts of several School Boards was not completed by the Scotch Accountant in sufficient time to enable the grants claimed (amounting to 934 *l.*) to be paid in the financial year 1874-75.

F.—This deficiency is due to the Pension having been paid for 14 instead of for 12 months, owing to a change in the date of the school year.

Pensions have hitherto been paid at the same time as the grants to the schools in which the pensioner formerly served.

G.—An interval of 18 months from the date of an award for building or enlarging a school, is allowed for the completion of the work and payment of the grant.

As schools were urgently needed in Scotland, it was thought that the grants would be claimed at a shorter interval than 18 months; but this has proved not to be the case, and hence the saving under this Sub-head.

H.—This deficiency is due in part to the opening of a new Free Church College for Women in Aberdeen in February 1875. The first instalment of grant (*viz.*, 304 *l.*) to this college was paid in March, and consequently became chargeable to the year 1874-75.

The remainder of the deficiency was caused by an under-estimate of the cost of maintenance of the Colleges in Scotland, and by the number of students (935) in 1875, having exceeded the estimated number (900) for that year.

The Surplus of 4,635 *l.* 17 *s.* 9 *d.*, shown upon the Account of the Vote for "Public Education, Scotland," for the year ended 31st March 1874, has been surrendered.

Education Department, }
27 November 1875. }

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-head D.

1. EXPENDITURE has been incurred in respect of payments to certain schools which had not been inspected at the end of the same year for which the Grants were made.

It appears to me to be necessary to call attention to these payments, as they would seem to have been made in violation of Article 10 of the Education Code of 1874 for Scotland.

In justification of this contravention of a regulation that has received the sanction of Parliament, the Lords of the Committee of Council on Education have referred to the Treasury Letter of 28th December 1867, which, in their view, gives them sufficient authority to make these payments without a previous inspection of the schools.

A Schedule is appended showing the amounts, with the reasons assigned by their Lordships for the payments of these Grants to schools without inspection.

Copies of the correspondence on the subject are likewise appended.

A.

B. C. D. E.

Excesses.

2. There has been an excess of expenditure under two Sub-heads of the Grant, but on comparison of these Excesses with the Savings on other Sub-heads there is, as shown by the Account, a Net Surplus of 8,727 *l.* 9 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - -	213,057	-	-
Expenditure - - - - -	204,329	10	2
Net Surplus - - - - -	£. 8,727	9	10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 9.—PUBLIC EDUCATION, SCOTLAND—*continued.*

SCHEDULE and CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

PUBLIC EDUCATION, SCOTLAND.—SUB-HEAD D.

UNINSPECTED SCHOOLS, 1874-75.

				Reasons assigned by their Lordships for the Payment of these Grants to Schools without Inspection.		
INSTALMENTS OF GRANTS :				£.	s.	d.
April, Voucher	45	-	-	31	-	-
" "	177	-	-	87	-	-
May, Voucher	29	-	-	50	10	-
" "	45	-	-	107	-	-
" "	100	-	-	43	-	-
" "	102	-	-	55	10	-
" "	133	-	-	56	10	-
" "	167	-	-	93	6	8
July, Voucher	85	-	-	93	-	-
August, Voucher	19	-	-	44	7	6
" "	95	-	-	87	15	-
" "	96	-	-	97	-	-
October, Voucher	25	-	-	12	13	4
" "	35	-	-	64	-	-
			£.	922	12	6
GRANTS :						
June, Voucher	46	-	-	21	13	4
" "	200	-	-	69	13	4
" "	201	-	-	30	14	2
" "	202	-	-	26	10	-
July, Voucher	24	-	-	78	13	4
" "	54	-	-	26	2	6
" "	92	-	-	60	11	8
" "	93	-	-	30	-	-
" "	111	-	-	17	10	-
" "	146	-	-	15	-	-
August, Voucher	27	-	-	35	15	-
" "	106	-	-	145	3	4
" "	107	-	-	45	16	8
" "	108	-	-	34	7	6
" "	140	-	-	35	8	4
" "	141	-	-	44	7	6
September, Voucher	38	-	-	54	7	6
October, Voucher	17	-	-	12	-	-
January, Voucher	4	-	-	18	-	-
				801	14	2
INSTALMENTS of GRANTS - -				922	12	6
				£.	1,724	6 8

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 9.—PUBLIC EDUCATION, SCOTLAND—*continued.*

(B.)

(476.)

Sir,

Exchequer and Audit Department,
17 March 1875.*Included in (A).*

I AM directed by the Comptroller and Auditor General to draw your attention to the accompanying Schedule of payments made, in apparent contravention of Article 10 of the Scotch Code (1874), to uninspected Elementary Schools in Scotland.

In Article 10 of the Scotch Code, it is stated that "no grant is paid except on a report from an Inspector, showing that the conditions of the grant have been fulfilled;" and I am to observe that the Treasury Letter (No. 17,649 of 28th December 1867), referred to by Lord Sandon as an authority for making the payments in question, appears to relate to grants to Inspected schools, and does not in any way weaken the stringency of the above-quoted regulation.

I am, therefore, to request that you will furnish the Comptroller and Auditor General with further explanation of this expenditure, which does not at present appear to him to have been incurred in conformity with the Education (Scotland) Act, 1872.

The Accounting Officer, Public Education, Scotland,
Whitehall.

I have, &c.
(signed) *H. Treherne.*

(C.)

(7985—75.)

Sir,

Scotch Education Department, Whitehall, London, S.W.,
22 March 1875.

I HAVE the honour to acknowledge the receipt of your letter of the 17th instant, No. 476. I beg leave to state, in reply, that the schools referred to in the list which accompanied your letter were "uninspected," not in the sense of not being liable to inspection, but in the sense of not having been actually inspected, at the close of the year for which grants were exceptionally paid.

I read the Treasury Letter of 28th December 1867, as meaning that when, from unforeseen circumstances, an Inspector is unable to visit a school, the Lord or Vice-President has power to order an exceptional payment to be made, if satisfied with the urgency of the reasons which prevent the conditions of the 10th Article of the Scotch Code from being satisfied.

The certificate of the Inspector having visited a school to report for the year for which a Grant is paid is, accordingly, waived by the Treasury in those cases in which the Lord or Vice-President certifies by a special minute that there are sufficient reasons for the absence of such certificate. I may add that these dispensing minutes are granted, as a rule, in those cases only where the school having been previously reported on is well known to the Inspector.

The Comptroller and Auditor General,
Exchequer and Audit Department,
Somerset House, W. C.

I have, &c.
(signed) *F. R. Sandford.*

(D.)

(518.)

Sir,

Exchequer and Audit Department,
2 April 1875.

I AM directed by the Comptroller and Auditor General to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that during the examination in the Exchequer and Audit Department of the Account for Public Education, Scotland, 1874-75, it has been observed that Grants of public money have been made to uninspected schools, notwithstanding the rule laid down in Article 10 of the Code of Regulations sanctioned by Parliament, viz., that "no Grant is paid except on a report from an Inspector, showing that the conditions of the Grant have been fulfilled."

In justification of such an apparent contravention of a regulation that had received the approval of Parliament, the Accounting Officer has produced certificates to the effect that,

1st. On consideration of prevalent illness in certain schools;

2nd. In consequence of inability on the part of the Education Department to send Inspectors to report upon certain schools,

the Lords of the Council had determined to make Grants of public money to those schools, although they had not satisfied the requirement of Article 10 of the Code.

In reply to a letter from this Department, in which explanation of the payment in question was called for, Sir Francis Sandford in reply (copy herewith transmitted) has quoted a letter (No. 17,649) addressed by Mr. Law to the Secretary of the Committee of Council on Education, dated 28th December 1867, in which the following passage occurs:—"As regards the form of voucher which is to be used from 1st April next for all annual Grants to Elementary Schools, I am to state that their Lordships approve of the suggestion of the Lords of the Committee that, in cases where, from unforeseen causes, the first certificate to the voucher for such payments may be wanting, the voucher may be accepted as a sufficient discharge, if accompanied by a special minute of the Lord President or Vice-President, accounting for the absence of the certificate in question."

The

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 9.—PUBLIC EDUCATION, SCOTLAND—*continued.*

The Comptroller and Auditor General does not think it desirable, at this moment, to enter into the question of the power of the Council of Education to set aside a regulation that had received Parliamentary sanction, but he considers it, in the outset, desirable to request that he may be informed whether the Lords of the Treasury in directing that "the first certificate to the voucher," might, under certain circumstances, be dispensed with, intended, under those circumstances, to authorise payments of Grants of public money to uninspected schools; such an interpretation having been given by Sir F. Sandford to Mr. Law's letter.

R. R. W. Lingen, Esq., C.B.,
Treasury.

I have, &c.
(signed) *H. Treherne.*

(E.)

(5553—75.)

Sir,

Treasury Chambers, 7 April 1875.

IN reply to Mr. Treherne's letter of the 2nd instant, calling the attention of this Board to an apparent violation of Article 10 of the Education Code, 1874, for Scotland, by the payment of Grants to certain schools which had not been inspected at the end of the same year for which the Grants were made, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords read the letter (17,649) from this Board of 28th December 1867, in the sense which Sir F. Sandford puts upon it, having regard especially to the concluding part of his letter of the 22nd ultimo.

Such exceptional payments were admitted in 1867 to be an occasional necessity of the Service; but my Lords regard them as justifiable by nothing short of necessity, and it would appear to them to be an irregularity to which the attention of Parliament required to be called, if such exceptional payments appeared to be made to any serious extent, or to be constantly recurring.

The Comptroller and Auditor General.

I am, &c.
(signed) *R. R. W. Lingen.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 10.

BOARD OF EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD of EDUCATION, SCOTLAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,060 - -	4,220 18 1	- - -	160 18 1
B.—Travelling Expenses - - - - -	600 - -	352 15 1	247 4 11	- - -
C.—Law Expenses - - - - -	100 - -	49 8 10	50 11 2	- - -
D.—Incidental Expenses - - - - -	60 - -	16 18 2	43 1 10	- - -
E.—Local Inquiries - - - - - (Act 35 & 36 Vict. c. 62, ss. 28 & 34.)	1,025 - -	560 2 9	464 17 3	- - -
	£. 5,845 - -	5,200 2 11	805 15 2	160 18 1
	Deduct Deficit - - - - -	- - - - -	160 18 1	- - -
	Net Surplus to be surrendered - £.	- - - - -	644 17 1	- - -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency is due to the appointment of an Accountant, and (in November 1874) of a Clerk to the Accountant, for whose salaries no provision had been made in the Estimates.

B.—The Board cannot tell five months before the beginning of a financial year how many School Boards they may be called upon to visit, by one of their number or by their Secretary, during that financial year, and hence the Estimate for Travelling cannot be very accurately framed.

C.—Legal proceedings were fewer than had been anticipated.

D.—Over-estimated.

E.—These inquiries, under Sections 28 and 34 of the Scotch Act, were conducted at a less cost than was thought probable.

The Surplus of 282 l. 14 s. 4 d., shown upon the Account of the Vote for the Board of Education, Scotland, for the year ended 31st March 1874, has been surrendered.

27 November 1875.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 10.

BOARD OF EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an expenditure in excess of the Estimate under the Sub-head A.,
“Salaries.”

2. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account,
644*l.* 17*s.* 1*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,845	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,200	2	11
Net Surplus										£.	644	17 1

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for UNIVERSITIES, &c., in SCOTLAND in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—St. Andrew's University - - - - -	2,105 - -	2,052 3 5	52 16 7	—
B.—Aberdeen University - - - - -	3,811 - -	3,802 14 -	8 6 -	—
C.—Glasgow University - - - - -	3,165 - -	3,129 2 5	35 17 7	—
D.—Edinburgh University - - - - -	6,604 - -	6,526 8 7	77 11 5	—
E.—Edinburgh Observatory - - - - -	805 - -	785 12 10	19 7 2	—
F.—Edinburgh Botanic Garden - - - - -	1,750 - -	1,897 14 6	- - -	147 14 6
£.	18,240 - -	18,193 15 9	193 18 9	147 14 6
Deduct Deficit - - - - -			147 14 6	
Net Surplus to be surrendered - - £.			46 4 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., E.—These Savings arise from short vacancies in various Offices included in the Votes.

F.—This Excess arises from the Expense of an Improvement in the Gardens having exceeded the Estimate, and Payment was authorised by Treasury Letter of 26th January 1875 (No. 924, 1875).

The Surplus of 151 l. 9 s. 2 d., shown on the Account of the Vote "Universities, &c., in Scotland," for the year ended 31st March 1874, has been surrendered.

Exchequer Chambers, Edinburgh, }
18 November 1875.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head F., "Edinburgh Botanic Garden," the Expenditure has exceeded the Estimate by the sum of 147 *l.* 14 *s.* 6 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant amounting to 46 *l.* 4 *s.* 3 *d.*, which will have to be surrendered to the Exchequer.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	18,240	-	-
Expenditure	-	-	-	-	-	-	-	-	-	18,193	15	9
Net Surplus										£.	46	4 3

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 12.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for “NATIONAL GALLERY, &c., SCOTLAND,” in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A --Annuity under Treaty of Union, and Grant-in-Aid of the Torrie Collection - - - }	2,100 - -	2,100 - -	-	-

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation. The Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant-in-Aid of the funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of Antiquities.

Board of Manufactures, Edinburgh, }
13 October 1875.

B. F. Primrose,
Accounting Officer.

VOTE 12.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

	£.	s.	d.
Grant - - - - -	2,100	-	-
Expenditure - - - - -	2,100	-	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.				
A.—OFFICE IN DUBLIN:				
1. Salaries and Wages - - - - -	18,898 - -	20,501 5 2	- - -	1,803 5 2
2. Travelling Expenses - - - - -	400 - -	329 8 -	70 12 -	- - -
3. Legal - ditto - - - - -	250 - -	57 9 3	192 10 9	- - -
4. Police - - - - -	180 - -	216 12 6	- - -	36 12 6
5. Rent - - - - -	116 - -	115 7 6	- 12 6	- - -
6. Rates and Taxes - - - - -	100 - -	56 - -	44 - -	- - -
7. Incidental Expenses - - - - -	300 - -	436 18 11	- - -	136 18 11
B.—INSPECTION:				
1. Salaries - - - - -	22,941 - -	26,075 3 1	- - -	3,134 3 1
2. Travelling and Personal Allowances, &c. -	10,230 - -	7,157 5 11	3,072 14 1	- - -
C.—NORMAL ESTABLISHMENT:				
1. Salaries - - - - -	1,850 - -	1,761 - 5	88 19 7	- - -
2. Male Teachers, Training Department -	2,965 - -	2,333 16 1	631 3 11	- - -
3. Female Teachers - ditto - - - - -	2,581 - -	2,072 3 1	508 16 11	- - -
4. Books, Apparatus, &c. - - - - -	250 - -	276 4 9	- - -	26 4 9
D.—MODEL SCHOOLS:				
1. Central Model School Department - -	4,102 - -	4,056 18 1	45 1 11	- - -
2. West Dublin Model School - - - - -	1,202 - -	1,203 7 -	- - -	1 7 -
3. Glasnevin Model Industrial School - -	341 - -	287 3 10	53 16 2	- - -
4. Inchicore Railway Model National School	507 - -	495 11 6	11 8 6	- - -
5. District Model Schools - - - - -	20,180 - -	18,164 8 4	2,015 11 8	- - -
6. Minor Model Schools - - - - -	5,307 - -	4,846 13 11	460 6 1	- - -
7. Retiring Gratuities - - - - -	700 - -	375 14 8	324 5 4	- - -
E.—NATIONAL SCHOOLS:				
1. Principal and Assistant Teachers - -	364,900 - -	359,289 10 8	5,610 9 4	- - -
2. Workmistresses - - - - -	4,000 - -	3,599 8 10	400 11 2	- - -
3. Good Service Salaries - - - - -	5,000 - -	5,049 4 5	- - -	49 4 5
4. Monitors - - - - -	32,500 - -	33,439 12 3	- - -	939 12 3
5. Training Monitors, &c. - - - - -	6,000 - -	5,098 9 2	901 10 10	- - -
6. Travelling Expenses, Teachers and Monitors, for Examination.	1,500 - -	739 13 8	760 6 4	- - -
7. Gratuities to Teachers of Workhouse Schools	360 - -	354 10 -	5 10 -	- - -
8. Organising Teachers - - - - -	900 - -	827 11 5	72 8 7	- - -
9. Retiring Gratuities - - - - -	5,000 - -	6,102 16 1	- - -	1,102 16 1
10. Navigation Teachers - - - - -	130 - -	130 - -	- - -	- - -
11. Maritime Schools, Rents, &c. - - - -	50 - -	20 - -	30 - -	- - -
12. Incidental Expenses - - - - -	50 - -	27 18 7	22 1 5	- - -
Carried forward - - - £.	513,590 - -	505,497 7 1	15,322 17 1	7,230 4 2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 13.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less th Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	513,590 - -	505,497 7 1	15,322 17 1	7,230 4 2
F.—AGRICULTURAL ESTABLISHMENTS:				
1. General Superintendence and Inspection -	1,300 - -	1,379 5 1	- - -	79 5 1
2. Albert Training Department - - -	2,955 - -	2,159 6 4	795 13 8	- - -
3. Albert Model Farms and Garden - - -	1,851 - -	2,598 3 7	- - -	747 3 7
4. Agricultural Schools - - -				
G.—BOOK AND SCHOOL APPARATUS DEPARTMENT:				
1. Wages - - - - -	600 - -	600 12 8	- - -	- 12 8
2. Books and Apparatus, &c. - - -	43,000 - -	46,331 3 8	- - -	3,331 3 8
H.—POUNDAGE:				
On Post Office Orders, for payment of Salaries, &c., of Teachers, &c.	2,350 - -	2,317 7 10	32 12 2	- - -
£.	565,646 - -	560,883 5 10	16,151 2 11	11,388 8 9
Deduct Deficit - - - - -			11,388 8 9	
Net Surplus to be surrendered - - - £.			4,762 14 2	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d.	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer			21,070 - -	
			25,622 4 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—ADMINISTRATION :

1.—This excess was caused by the employment of additional Writers, and the increased pay of the Official Staff, as recommended by the Departmental Committee of Enquiry into this Department. The above increases were sanctioned by Treasury Letter, No. 17,435, 28th November 1874, and Letter, No. 12,059, dated 2nd December 1874, to the Chief Secretary for Ireland.

2.—The saving under this head was caused by claims not having been presented for payment within the year.

3.—Over-estimated.

4.—This excess arose from the increase to the pay of the Dublin Metropolitan Police, as sanctioned by the Treasury for that force.

5.—Nil.

6.—Over-estimated.

7.—The excess under this head was not provided for, such as Advertisements for Contracts, &c., for the first time, and other items not anticipated in the preparation of the Estimate.

B.—INSPECTION :

1.—This increase arose from the Personal Allowance provided for under Schedule B. 2, merging with the Salaries of the Inspectors, in accordance with the recommendations of the Departmental Committee, as stated in Schedule A. 1, and sanctioned by the Lords of Her Majesty's Treasury.

2.—The explanation to B. 1 will account for the saving under this head of service.

C.—NORMAL ESTABLISHMENT :

1.—This saving was caused by the retirement of one of the Professors. The appointment of his successor was not immediately made, and, when made, at a lower salary.

2 and 3.—The diminution arose from a smaller attendance of Teachers in training.

4.—Under-estimated.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 13.—PUBLIC EDUCATION, IRELAND—*continued.*

D.—MODEL SCHOOLS :

- 1.—Casual saving.
- 2.—Nil.
- 3.—The decrease in the expenditure was caused by the Dismissal of the Master, and his successor not appointed within the year. Minor savings under other items of detail.
- 4.—Casual saving.
- 5 and 6.—Over-estimate.
- 7.—This saving was caused by certain Teachers not retiring within the year as was expected.

E.—NATIONAL SCHOOLS, &c. :

1, 2, 5, 6, 7, 8, 11, 12.—The savings under these Sub-heads were caused by the general fluctuation of the Salaries and Allowances of the Teachers of National Schools, and by the difficulty of estimating precisely the amount required for these services within the year.

3 and 4.—Under-estimated, for the reasons stated under E. 1, &c.

9.—A sum of 1,500 *l.* for this excess was sanctioned by Her Majesty's Treasury (Letter, No. 18,067, 30th November 1874), provided it could be met out of savings under other Sub-heads. Subsequent to the receipt of this authority, it was anticipated that the grant would be exceeded, and on the 13th February the above sum was included in a Supplemental Estimate. The Vote taken was for the net amount after deducting savings.

F.—AGRICULTURAL ESTABLISHMENTS :

1 to 4.—The savings, as compared with the excesses, for the Agricultural Establishments nearly balance. There is a difficulty in estimating with accuracy under some of the Sub-heads of this Schedule.

G.—BOOK AND SCHOOL APPARATUS DEPARTMENT :

1.—Casual excess.

2.—The same observation applies in this case as to E. 9. The letter referred to authorised an excess of 6,000 *l.* under similar conditions, but subsequently only 3,000 *l.* net was voted in the Supplemental Estimate.

For sales of School Books to National Schools there were estimated receipts 20,000 *l.*, to be paid into the Exchequer, whereas during the year 1874-75, there was realised a sum of 23,248 *l.* 5 *s.* 7 *d.*

H.—POUNDAGE :

Casual saving.

Note.—The several excesses on the Estimate, 1874-75, were sanctioned by Treasury Authority, No. 9,021, dated 15 June 1875.

The Surplus of 8,902 *l.* 15 *s.* 6 *d.*, shown on Account of the Vote, "Public Education, Ireland," for the year ended 31st March 1874, has been surrendered.

Office of National Education, Dublin, }
24 November 1875.

P. J. Keenan,
Resident Commissioner of National Education,
and Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Expenditure in excess of the Vote has been incurred under several Sub-heads, but on comparison of these excesses with the savings on the other Sub-heads, there is, as shown by the Account, a Net Surplus of 4,762 *l.* 14 *s.* 2 *d.*

								£.	s.	d.
Grant	-	-	-	-	-	-	-	565,646	-	-
Expenditure	-	-	-	-	-	-	-	560,883	5	10
Net Surplus	-	-	-	-	-	-	-	£. 4,762	14	2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1875, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salary of Secretary - - - - -	450 - -	450 - -	- - -	- - -
B.—Travelling of Commissioner - - - - -	30 - -	- - -	30 - -	- - -
C.—Incidental Expenses - - - - -	175 - -	169 10 11	5 9 1	- - -
£.	655 - -	619 10 11		- - -
Surplus to be surrendered - - - £.			35 9 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No variation.		£. s. d.
B.—No Travelling Expenses paid to Commissioner in the year ended 31st March 1875 - - - - -	- - -	30 - -
C.—Difference between amount granted and that expended for Postage - - - - -	- £. 1 18 8	-
Difference between amount granted and that paid for Law Costs - - - - -	- 3 10 5	5 9 1
	£.	35 9 1

The Surplus, 45 l. 5 s. 3 d., shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1874, has been surrendered. (*Vide* Monthly Account, sent 29th April 1875.)

8, Clare-street, Dublin, }
 11 October 1875. }

Wm. Cotter Kyle, Secretary,
 and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant is, as shown by the Account, 35*l.* 9*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	655	-	-
Expenditure - - - - -	619	10	11
Surplus - - - - -	£. 35	9	1

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.

NATIONAL GALLERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY of IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	958 - -	951 13 -	6 7 -	-
B.—Pictures - - - - -	1,000 - -	1,000 - -	-	-
C.—Travelling Expenses - - - - -	150 - -	144 14 -	5 6 -	-
D.—Incidental Expenses - - - - -	272 - -	364 1 7	-	92 1 7
£.	2,380 - -	2,460 8 7	11 13 -	92 1 7
Deduct Surplus - - - - -				11 13 -
Net Deficit to be voted - - - £.				80 8 7

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer -	30 - -
	22 19 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum of 6 . 7 s. was saved in fees for Sunday attendance of porters not required during the time the Gallery was closed for repairs.

D.—This excess was incurred with the previous sanction of the Treasury to meet special expenses arising from the re-arrangements of the Gallery.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
G. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.

NATIONAL GALLERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an excess of expenditure over the sum voted for Incidental Expenses, Excess.
Sub-head D., of 7 *l.* 1 *s.* 7 *d.*, and not of 92 *l.* 1 *s.* 7 *d.*, as shown by the Account.

2. A Supplementary Vote of 100 *l.* for the service of the year 1874-75 was taken in Supplementary
the Session of 1875, and included in the Consolidated Fund (Appropriation) Act, for the Grant.
year ending 31st March 1876. The Accounting Officer has not credited himself with
this Vote, the total Grant should consequently be 2,480 *l.*, instead of 2,380 *l.*, as shown
by the Account.

3. Sub-head A., Salaries and Wages. The amount of the Grant, including 20 *l.* in Sub-head A.
the Supplementary Estimate, is 978 *l.*, and the surplus 26 *l.* 7 *s.*, instead of 6 *l.* 7 *s.*, as
stated.

4. Sub-head C., Travelling Expenses. The expenditure under this Sub-head, as shown Sub-head C.
by the account and vouchers furnished, is 144 *l.* 14 *s.* 10 *d.*, instead of 144 *l.* 14 *s.* stated
by the Accounting Officer. The surplus on this sub-head would therefore be 5 *l.* 5 *s.* 2 *d.*

5. Sub-head D., Incidental Expenses. Vouchers have only been furnished in support Sub-head D.
of an expenditure of 359 *l.* 1 *s.* 7 *d.* under this sub-head. The Parliamentary Grant for
the service of the year was 352 *l.*, including 80 *l.* provided in the Supplementary Estimate.

6. The amount granted to make good the Deficit for the year ending 31st March 1874 Deficit, 1873-74.
was 36 *l.* 11 *s.* 4 *d.*, and not 74 *l.* 9 *s.* 10 *d.*, as shown by the Account.

7. There is no Deficit on the present Account, as stated with reference to the foregoing Amended Surplus.
remarks, but a Net Surplus of 24 *l.* 10 *s.* 7 *d.* to be surrendered; the correct Account
standing as follows :—

	Grant.			Expenditure.		
	£.	s.	d.	£.	s.	d.
Sub-head A. - - - -	978	-	-	951	13	-
„ B. - - - -	1,000	-	-	1,000	-	-
„ C. - - - -	150	-	-	144	14	10
„ D. - - - -	352	-	-	359	1	7
Grant - - - - -	-	-	-	-	2,480	-
Expenditure - - - - -	-	-	-	-	2,455	9 5
Net Surplus - - -	£.	24	10	7		

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 16.

ROYAL IRISH ACADEMY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ROYAL IRISH ACADEMY, in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Royal Irish Academy - - - - -	2,084 - -	2,084 - -	—	—

Dublin Castle, }
28 May 1875. }

Thomas H. Taylor,
Clerk in Charge of Accounts.

T. H. Burke,
Accounting Officer.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THOUGH the Vote for this service is in the nature of a Grant-in-Aid, yet, inasmuch as various items and amounts are specifically introduced into the Estimates as “ Recommended by a Committee of the House of Commons in 1864,” I called for, and have been furnished with, satisfactory evidence that the expenditure has been applied in accordance with that recommendation.

2. The Grant and Expenditure are, as shown by the Account, viz. :—

	£.
Grant - - - - -	2,084
Expenditure - - - - -	2,084

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S UNIVERSITY IN IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,221 - -	1,205 1 2	15 18 10	—
B.—Examiners' Stipends - - - - -	1,260 - -	1,262 15 -	- - -	2 15 -
C.—Examiners' Expenses - - - - -	798 - -	798 - -	—	—
D.—Medals and Prizes - - - - -	759 - -	769 15 -	- - -	10 15 -
E.—Incidental Expenses - - - - -	188 - -	176 3 8	11 16 4	—
	£. 4,226 - -	4,211 14 10	27 15 2	13 10 -
Deduct Deficit - - - - -			13 10 -	
Net Surplus to be surrendered - - - £.			14 5 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 676 - -
 661 5 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The saving under Sub-head A. arises partly from the circumstance that two increments of stipend took effect in July instead of at the beginning of the financial year. The rest is a small saving effected under the head of Writers.
 D.—£. 10 of this excess is for a prize awarded in October 1873, but not paid till April 1874.
 E.—The excess under Sub-head E. arises from its fluctuating character.

A Grant has been taken for 100 l. 10 s. 4 d., the Deficit shown on the Account of the Vote, "The Queen's University in Ireland," for the year ended 31st March 1874.

Queen's University, Dublin Castle,
30 October 1875.

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the Queen's University, and Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Vaïmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been a small excess of Expenditure over the Grant on the Sub-heads B. and D. Excesses.
2. The amount of the Grant under the Sub-head A., Salaries, is stated by the Accounting Officer in his account to be 1,221 l., instead of 1,210 l., and the Grant under Sub-head E., Incidentals, is given as 188 l., but should be 199 l. This correction will make the expenditure appear as only 4 l. 18 s. 10 d. less than granted under the Sub-head A., and 22 l. 16 s. 4 d. under the Sub-head E.
3. The Accounting Officer's explanation of the cause of variation between the Expenditure and the Grant is not, therefore, strictly correct. Explanation incorrect.
4. The Net Surplus to be surrendered is, as shown by the Account, 14 l. 5 s. 2 d. Net Surplus.

	£. s. d.
Grant - - - - -	4,226 - -
Expenditure - - - - -	4,211 14 10
Net Surplus - - - - -	£. 14 5 2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 18.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1875.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—In aid of the Expenses of Queen's College, Belfast	1,000 - -	1,000 - -	—		—	
B.— Ditto - ditto - - - Cork -	1,000 - -	1,000 - -	—		—	
C.— Ditto - ditto - - - Galway	1,000 - -	1,000 - -	—		—	
D.—In aid of the Augmentation of the Salaries of the Professors of the above-named Colleges - -	1,176 - -	1,176 - -	—		—	
£.	4,176 - -	4,176 - -	—		—	

Dublin Castle, }
28 May 1875. }

Thomas H. Taylor,
Clerk in Charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account, together with the annexed Cash Accounts of the Colleges, have been examined in this Department, and that they are correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Grant	-	-	-	-	-	-	-	£.	s.	d.
Expenditure	-	-	-	-	-	-	-	4,176	-	-
	-	-	-	-	-	-	-	4,176	-	-

Detailed Accounts
submitted.

1. With regard to this Account I may refer to the Report upon the Appropriation Account of the Queen's Colleges, Ireland, for the year 1872-73 (P.P. No. 18, of 1874), to which there was annexed a copy of a Treasury Letter, dated 1st December 1873, directing that for the future the Appropriation Accounts of this Vote should be accompanied by an Abstract Account showing the whole of the Income and Expenditure of each College, and also the balances at the commencement and close of the year, as audited by the Comptroller and Auditor General.

In accordance with this direction copies of the Cash Accounts which have been audited are annexed.

A. B. C.

Balan ces.

2. It will be seen that on the 31st March 1875, there were balances in favour of the Colleges, as follows:—

Belfast	-	-	-	-	-	-	-	£.	s.	d.
	-	-	-	-	-	-	-	2,345	11	2
Cork	{	Cash	-	-	-	-	-	438	19	11½
	{	Stock	-	-	-	-	-	1,089	15	7
		New 3 per Cents.	-	-	-	-	-			
Galway	-	-	-	-	-	-	-	706	8	7

Surrender of
Balances.

3. In the Treasury Letter before referred to, it is stated, that it was not the intention of the Lords of the Treasury to insist upon the surrender of any balance which might remain unexpended at the close of the year.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 18.—QUEEN’S COLLEGES, IRELAND—continued.

(A.)

QUEEN’S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Vice-President and Bursar of
QUEEN’S COLLEGE, BELFAST, for the Year 1874–75.

Dr.

QUEEN'S COLLEGE, BELFAST, for the Year 1874-75.

Cr.

RECEIPTS.							PAYMENTS.														
							£.	s.	d.								£.	s.	d.		
Balance on 1st April 1874 - - - - -							2,281	5	11	Original Grant - - - - -							6,906	9	6		
Original Grant - - - - -							6,952	15	6	Additional Grant - - - - -							999	19	6		
Additional Grant - - - - -							1,000	-	-	Special Grant - - - - -							370	9	7		
Special Grant - - - - -							370	17	8	Fees, Fines, &c. - - - - -							121	17	3		
Fees, Fines, &c. - - - - -							128	17	6	Miscellaneous - - - - -							101	-	-		
Miscellaneous - - - - -							-	-	-	Library Deposits - - - - -							2,999	10	-		
Library Deposits - - - - -							114	-	-	Class Fees - - - - -							242	3	6		
Class Fees - - - - -							2,995	10	-	Endowments - - - - -							2,345	11	2		
Endowments - - - - -							243	13	11	Balance on 31st March 1875 - - - - -							2,345	11	2		
							£.	14,087	-	6								£.	14,087	-	6

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 18.—QUEEN'S COLLEGES, IRELAND—continued.

(C.)

QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of
QUEEN'S COLLEGE, GALWAY, for the Year 1874-75.

Dr.			Cr.		
RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Balance, 1st April 1874	890	11	Original Grant	7,134	15 9
Original Grant	6,958	16 1	Additional Grant	1,003	13 11
Additional Grant	1,000	— 4	Special Grant	297	17 5
Special Grant	297	10	Fees, Fines, &c.	63	17 3
Fees, Fines, &c.	60	10	Miscellaneous	4	4 6
Miscellaneous	3	10	Library Deposits	26	—
Library Deposits	26	—	Class Fees	1,258	—
Class Fees	1,258	—	Endowments	—	—
Endowments	—	—	Balance, 31st March 1875.	706	8 7
				£.	s. d.
			Bank General Account	677	15 8
			Bank Endowment Accounts	—	—
				677	15 8
			Less Outstanding Cheques	Nil.	—
				677	15 8
			In Bursar's hands	28	12 11
				£.	706 8 7
£.	10,494	17 5		£.	10,494 17 5

Balance, Seven hundred and six pounds Eight shillings and Seven pence, correct to 31st March 1875.

£. 706. 8. 7.

(signed) George J. Allman, Bursar.
J. V. Browne, Deputy President.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grants for the Services in Class IV. has fallen short of the Grants for the Year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 33,693*l.* 17*s.* 4*d.*

S T A T E M E N T.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, England and Wales	1,356,852	1,356,746 19 5	105 - 7	- - -	20 - -	599 3 9
2	Science and Art Department - -	278,170	262,616 7 4	15,553 12 8	- - -	4,500 - -	3,844 4 10
3	British Museum - - - -	105,510	104,734 17 5	775 2 7	- - -	920 - -	1,096 1 8
4	National Gallery - - - -	16,741	16,118 11 1	622 8 11	- - -	175 - -	230 15 9
5	National Portrait Gallery - - -	2,044	2,040 10 1	3 9 11	- - -	- - -	- - -
6	Learned Societies, &c., Great Britain	14,847	14,846 10 -	- 10 -	- - -	- - -	- - -
7	University of London - - -	9,861	9,874 19 10	- - -	13 19 10	4,000 - -	4,231 8 8
8	Endowed Schools Commission - -	9,197	7,804 17 8	1,392 2 4	- - -	18 - -	10 7 8
8A	Sub-Wealden Exploration - -	1,000	- - -	1,000 - -	- - -	- - -	- - -
9	Public Education, Scotland - -	213,057	204,329 10 2	8,727 9 10	- - -	- - -	2 17 -
10	Board of Education, Scotland - -	5,845	5,200 2 11	644 17 1	- - -	- - -	- - -
11	Universities, &c. in Scotland - -	18,240	18,193 15 9	46 4 3	- - -	- - -	- - -
12	National Gallery, &c., Scotland - -	2,100	2,100 - -	- - -	- - -	- - -	- - -
13	Public Education, Ireland - -	565,646	560,883 5 10	4,762 14 2	- - -	21,070 - -	25,622 4 6
14	Commissioners of Education in Ireland (Endowed Schools) - - -	655	619 10 11	35 9 1	- - -	- - -	- - -
15	National Gallery of Ireland - -	2,480	2,455 9 5	24 10 7	- - -	30 - -	22 19 5
16	Royal Irish Academy - - -	2,084	2,084 - -	- - -	- - -	- - -	- - -
17	Queen's University in Ireland - -	4,226	4,211 14 10	14 5 2	- - -	676 - -	661 5 -
18	Queen's Colleges, Ireland - -	4,176	4,176 - -	- - -	- - -	- - -	- - -
		2,612,731	2,579,037 2 8	33,707 17 2	13 19 10	31,409 - -	36,321 8 -
NET SURPLUS - - - £. 33,693 17 4						More than Estimated } £. 4,912 8 -	

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1874-75.

CLASS V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1875; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Ambassadors, &c., including Allowances for Rent - - - - -	146,715 - -	148,137 18 -	- - -	1,422 18 -
B.—Salaries of Second and Third Secretaries, &c. &c.	22,587 - -	21,821 18 9	765 1 3	- - -
C.—Wages - - - - -	4,500 - -	4,819 4 10	- - -	319 4 10
D.—Journeys on the Public Service - - - - -	3,000 - -	3,197 11 1	- - -	197 11 1
E.—Couriers - - - - -	3,500 - -	3,623 5 5	- - -	123 5 5
F.—Telegrams - - - - -	2,300 - -	2,178 5 -	121 15 -	- - -
G.—Printing and Stationery - - - - -	350 - -	337 18 6	12 1 6	- - -
H.—Postage - - - - -	2,650 - -	2,308 5 2	341 14 10	- - -
I.—Fuel and Light - - - - -	1,100 - -	1,213 12 3	- - -	113 12 3
K.—Extra Rent and Furniture - - - - -	950 - -	1,115 4 11	- - -	165 4 11
L.—Law Charges - - - - -	450 - -	509 12 2	- - -	59 12 2
M.—Relief to Distressed British Subjects - - - - -	100 - -	66 8 2	33 11 10	- - -
N.—Incidental Expenses - - - - -	3,500 - -	3,785 9 4	- - -	285 9 4
O.—Special Missions and Services - - - - -	60,090 - -	65,539 12 4	- - -	3,449 12 4
Ditto - ditto - Supplementary Estimate	2,000 - -	- - -	- - -	- - -
P.—Outfits - - - - -	4,000 - -	2,310 - -	1,690 - -	- - -
	£. 257,792 - -	260,964 5 11	2,964 4 5	6,136 10 4
			Deduct Surplus - - - - - £.	2,964 4 5
			Net Deficit to be voted - - - £.	3,172 5 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	14,800 - -
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer	20,081 2 11

Note.—An extra allowance of 66*l.* 8*s.* 1*d.*, which was not inserted in the Estimate, was paid to a third Secretary, for knowledge of the Chinese language.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—It has been customary to deduct 2,000*l.* from this Sub-head on account of salaries which might not come in course of payment, but the result in this instance has been a Deficit, caused chiefly by a quarter's rent having been paid at Vienna more than was estimated for, by changes at Berne and Hayti having necessitated payments of salary which were not provided for, and by five quarters' salary having been paid to the Secretary of Legation at Yedo within the year.

B.—Caused by lapses of salary on the occasions of vacancies.

C.—Slight increases were made in the wages at Tehran, Constantinople, Berlin, &c. Moreover, some payments properly belonging to 1873-4 were transferred to this year, the vouchers being dated April 1874.

D.
E.
F. } Observation not considered necessary.
G.

H.—This expenditure continued to decrease slightly.

I.—The

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

I.—The consumption of gas at Constantinople is greater now than the new building is nearly completed. Moreover, it was increased by a flaw in the main pipe.

K.—Chiefly owing to a special payment for rent of the chancery at Rome.

L.—This was under estimated. It has been restored to 500 *l.* for 1875–76.

M.—Cannot be estimated for with precision, but rigid supervision has been exercised over this expenditure.

N.—Caused by the purchase of a new Caique for Constantinople, and an iron safe for Hayti.

O.—The Supplementary Estimate was fixed at 2,000 *l.* only, in the expectation that it would prove sufficient, together with anticipated Savings on other Sub-heads. These Savings not having been realised, a deficit has ensued.

P.—The expenditure for Outfits of necessity fluctuates. It was this year within the average.

A Grant has been taken for 6,940 *l.* 13 *s.* 10 *d.*, the deficit shown on the Account of the Vote “Diplomatic Services,” for the year ended 31st March 1874.

Foreign Office, }
29 November 1875. }

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is Excess of Expenditure over the Sums Granted for Sub-heads A., C., Excesses.
D., E., I., K., L., N., and O.

2. Sub-head A.—Salaries.—Under this Sub-head is included a portion of the Salary of the Minister Resident and Consul-General at Port-au-Prince (Hayti). In December 1874, upon the application of the Secretary of State for Foreign Affairs, and in view apparently of the Estimates for 1875–6, then under consideration, the Treasury consented to “this charge being provided for the future in the Diplomatic Votes.” Provision, however, having been made for its payment out of the Consular Votes in 1874–5, I have thought it desirable to notice the fact of the Salary of the post having been divided between the two Votes. Division of charge
for Salaries.

3. Sub-head O.—Special Missions.—The following is a statement showing the amounts provided for “Special Missions and Services,” 1874–5, compared with the Sums actually expended during that period according to the accounts furnished by the Foreign Office :— Special Missions.

	Grant.			Expenditure.		
	£.	s.	d.	£.	s.	d.
North American Boundary Commission	50,000	—	—	54,876	10	1
Supplementary Estimate	2,000	—	—			
Danube Navigation Commission	3,000	—	—			
Mr. Rassam's Mission to Abyssinia, Balance of Claim of Indian Government	3,090	—	—	1,971	18	4
Fisheries Commission under Treaty of Washington	3,000	—	—	1,082	6	10
				2,443	4	9
Other Services, viz. :—						
Brussels Conference	1,000	—	—	1,365	11	11
International Tonnage Dues, Suez Canal				1,278	2	—
Geneva Arbitration				900	—	—
French Commercial Treaty				532	10	1
Vienna Sanitary Conference				305	—	—
Consular Tours of Inspection				263	16	5
San Juan Arbitration				123	10	—
Niger Expedition				105	6	10
Zanzibar Mission				104	16	3
Washington Mixed Commission				97	4	7
Outrage to Her Majesty's Ship “Vigilant”				71	—	6
Delagoa Bay Arbitration				18	13	9
£.	62,090	—	—	65,539	12	4

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

Remarks on above Statement.

4. With reference to the foregoing items of Expenditure, I have to remark that it is stated in a note to the Estimates, that "the whole expenses of the mixed Commission appointed to survey and mark out the boundary between Her Majesty's possessions in North America and the territories of the United States are estimated at 100,000 *l.* for Great Britain. Half of the expense will be borne by the Government of the Dominion of Canada."

I have no knowledge of any refund by that Colony on account of any part of this Expenditure, which, according to the accounts furnished to my Department amounted on 31st March 1875, to an aggregate of 104,957 *l.* 12 *s.* 4 *d.*

Expenses of Rassam's Mission.

5. With reference to the charge for the Balance of the Claim of the Indian Government on account of Mr. Rassam's Mission to Abyssinia, it would appear that the expenses consist for the most part of allowances to the Acting and Assistant Residents at Aden, and form part of a further claim of 3,825 *l.* 16 *s.* 10 *d.* upon the Imperial Exchequer put forward by the Indian Government. I have, however, to remark that the Expenditure which refers to the years 1866, 1867, and 1868, is apparently of a diplomatic character; and, consequently, as decided by the Committee last Session, not properly chargeable to the Vote of Credit for the Abyssinian Expedition; but for reasons similar to those stated in my report on the Vote for Diplomatic Services, 1869-70, I am unable to verify the accuracy of this further claim. Its correctness has, however, after a lengthy correspondence between the Treasury and the India and Foreign Offices, been admitted in the letter of the Secretary to the Treasury of 25th August 1873, annexed to this Report: and as the Lords of the Treasury have expressed themselves satisfied, after due examination of the vouchers, of the justice of so much of the claim as is charged in the present Account, I have, upon their authority, admitted it as a charge upon this Vote.

Net Deficit.

6. The Net Deficit to be voted is, as shown by the Account, 3,172 *l.* 5 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	257,792	-	-
Expenditure - - - - -	260,964	5	11
Net Deficit - - -	£. 3,172	5	11

LETTER referred to in the foregoing REPORT.

(9990—73.)

Sir,

Treasury Chambers, 25 August 1873.

I AM directed by the Lords Commissioners of Her Majesty's Treasury, to acquaint you, for the information of Earl Granville, that they have caused an examination to be made in this Department of the Account and Vouchers which accompanied your letter of the 30th June last, representing a further claim of 3,825 *l.* 16 *s.* 10 *d.*, preferred by the Indian Government in respect of Mr. Rassam's Mission to Abyssinia.

My Lords request that you will draw the attention of the Secretary of State to the letter from this Department of 20th November 1868, relative to a revised account of the expenses of Mr. Rassam's Mission, which had been forwarded from the India Office, showing a

	£.	s.	d.
Total Expenditure of - - - - -	13,942	4	3
Less already Repaid - - - - -	7,678	14	1
Balance due - - -	£. 6,263	10	2

16,867—68.

In that letter, the then Board of Treasury expressed their hesitation in accepting the very imperfect vouchers produced in support of the Account, but finally consented to authorise payment of the balance of 6,263 *l.* 10 *s.* 2 *d.*, upon the assumption that such sum covered the whole of the outstanding claims of the Indian Government for the service in question.

My Lords would also request you to bring to Earl Granville's notice the letter from this Board of 9th March 1869, by which, after duly considering certain accounts rendered by Mr. Rassam, Dr. Blane, and Lieutenant Prideaux, showing, as my Lords presumed, all the advances of public money made to them for the expenses of the mission, as well as the losses of personal effects which they had sustained in Abyssinia. Their Lordships signified their approval of the balances due upon such accounts to Her Majesty's Government being remitted to those gentlemen as an indemnity for the amount of their losses, and upon the distinct understanding that such remission was to be accepted "as in full satisfaction and final settlement of their claims."

I am

CIVIL SERVICE ESTIMATES.—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

I am to state, that under these circumstances, it is with considerable surprise that my Lords have received the further claim now submitted by the Indian Government; and they are of opinion that such only of the charges included in it should be admitted as are of indisputable character and adequately vouched for. The claim may be summarised as follows:—

CLASS I.—FINAL PAYMENTS.		Rs. a. p.	Rs. a. p.	£. s. d.
1. Pay and Allowances of Officers acting for Mr. Rassam at Aden - - - - -		2,552 3 10		
	Rs. a. p.			
2. Miscellaneous Expenses incurred in connection with the Mission - - - - -	684 2 10			
Less received by Colonel Merewether - - - - -	13 - -	671 2 10		
3. Salary of Munzinger, Acting Consul at Massowah - - - - -		4,800 - -	8,023 6 8	802 6 10
CLASS II.—ADVANCES.				
4. Advances for which credit was allowed to Mr. Rassam, Dr. Blane, and Lieutenant Prideaux, upon their Accounts in 1869, as stated above, viz.:—				
By Lieutenant Mockler, on private account: Rs.				
To Mr. Rassam - - - - -	800			
" Dr. Blane - - - - -	1,000			
" Lieutenant Prideaux - - - - -	1,000	2,800 - -		
By Military Authorities, &c.: Rs. a. p.				
To Mr. Rassam - - - - -	8,421 14 -			
Less Refund - - - - -	1,062 8 -	7,359 6 -		
			10,159 6 -	1,015 18 9
5. Advances to Mr. Rassam, which were not included in his Account rendered in 1869 - - - - -			3,766 6 6	376 12 9
6. Advances to M. Münzinger - - - - -			16,309 3 10	1,630 18 6
		TOTAL - - -	38,258 7 -	3,825 16 10

With regard to the first class of charges, described as "Final Payments," my Lords consider that the amount thereof, viz., 802*l.* 6*s.* 10*d.*, may be repaid to the Indian Government, like the previous similar claims, from the Vote for Diplomatic Services (Sub-head Special Missions).

As regards the second class of charges, my Lords are of opinion that the advances, amounting in all to 1,015*l.* 18*s.* 9*d.*, for which allowance was made to Mr. Rassam, Dr. Blane, and Lieutenant Prideaux, on their accounts in 1869, should be likewise refunded to the Indian Government, and that out of these, such as were made by Lieutenant Mockler, on private account, amounting to 280*l.*, should be charged to the Diplomatic Vote. The remainder of such advances, which were made from Military Funds, and amounted to 735*l.* 18*s.* 9*d.*, are more properly chargeable to the Vote of Credit for the Abyssinian War; and my Lords will take steps for repaying them accordingly.

But as regards the other advances to Mr. Rassam, amounting to 376*l.* 12*s.* 9*d.*, being Items 16, 17, and 18 in the India Office Account, and the advances to Mr. Münzinger, amounting to 1,630*l.* 18*s.* 6*d.*, being Items 20, 21, and 15, my Lords are not prepared to admit them as charges upon Imperial Funds without further information from the India Office as to the circumstances under which the amounts were advanced.

They would also suggest that Mr. Rassam should be called upon to explain how it is that the three advances in question, if made to him, were not included in the account current rendered by him to the Secretary of State in 1869, and to furnish receipts (which at present are wanting) for the first two advances, as well as to state as fully as he may be able, the manner in which the total amount was expended.

In like manner Mr. Münzinger should be requested to supply, if possible, some evidence of the expenditure of the sums stated to have been advanced to him. At present no sub-vouchers whatever for these advances have been furnished to this Board. It appears, however, from the India Office Account, that vouchers for the largest item, viz., Rs. 6,521 13*s.* 4*d.*, are reported to have been sent to the Foreign Office. My Lords request, therefore, that search may be made in your Department to ascertain whether there is any foundation for this report, and that the vouchers, if found, may be sent to this Office.

The India Office Account is returned herewith, but should be sent again to this Department, with the reply to this letter.

I am, &c.
(signed) Charles W. Stronge, pro Sec.

The Right Hon. E. Hammond,
&c. &c. &c.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSULAR SERVICES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant.					
							Less than Granted.			More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
GENERAL SERVICE :												
A.—Salaries - - - - -	114,413	-	-	115,983	13	7	-	-	-	1,570	13	7
B.—Office Expenses and Rent - - - - -	35,651	-	-	32,689	11	4	2,961	8	8	-	-	-
C.—Special Services, Outfits, and Travelling - - - - -	3,400	-	-	6,109	2	1	-	-	-	2,709	2	1
D.—Postage - - - - -	700	-	-	884	15	7	-	-	-	184	15	7
E.—Incidental Expenses - - - - -	3,240	-	-	2,728	15	2	511	4	10	-	-	-
F.—Chapels, Chaplains, &c. (in part) - - - - -	4,500	-	-	7,160	11	4	-	-	-	2,660	11	4
G.—Hospitals (in part) - - - - -	1,450	-	-	1,447	10	3	2	9	9	-	-	-
H.—Relief to Distressed British Subjects - - - - -	700	-	-	445	5	-	254	15	-	-	-	-
I.—Compensations - - - - -	1,000	-	-	100	-	-	900	-	-	-	-	-
	165,054	-	-	167,549	4	4	4,629	18	3	7,125	2	7
SERVICES IN CHINA, JAPAN, AND SIAM :												
J.—Salaries, Allowances, and Wages - - - - -	64,570	-	-	62,334	13	8	2,235	6	4	-	-	-
K.—Legation Guards - - - - -	2,600	-	-	2,871	15	9	-	-	-	271	15	9
L.—Outfits and Travelling - - - - -	4,300	-	-	4,045	6	2	254	13	10	-	-	-
M.—Printing and Stationery - - - - -	650	-	-	452	6	7	197	13	5	-	-	-
N.—Postage - - - - -	800	-	-	1,904	2	5	-	-	-	1,104	2	5
O.—Chapels and Chaplains - - - - -	600	-	-	600	-	-	-	-	-	-	-	-
P.—Incidental Expenses - - - - -	4,400	-	-	3,787	-	9	612	19	3	-	-	-
Q.—Prison Expenses, Witnesses, &c. - - - - -	950	-	-	897	-	8	52	19	4	-	-	-
R.—Medical Attendance - - - - -	1,500	-	-	1,566	2	8	-	-	-	66	2	8
S.—Relief to Distressed British Subjects - - - - -	150	-	-	43	7	10	106	12	2	-	-	-
T.—Irrecoverable Balance - - - - -	-	-	-	167	19	7	-	-	-	167	19	7
	80,520	-	-	78,669	10	1	3,460	4	4	1,610	-	5
£.	245,574	-	-	246,219	-	5	8,090	2	7	8,735	3	-
Deduct Surplus - - - - -										8,090	2	7
Net Deficit to be voted - - - £.										645	-	5

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - - 56,000 - -
 57,699 16 3

Notes.—The following Extra Allowances were paid from Public Funds to Members of the Consular Service during the Year 1874-75:—

To Consul at Paris, in connection with Income Tax, charged to Inland Revenue Department - - - - -	£.	s.	d.
To Consul at Marseilles, in connection with the Indian Mail, charged to this Vote - - - - -	100	-	-
To Assistant in China, Gratuity for extra services, charged to this Vote - - - - -	50	-	-
To Student at Yedo, granted for extra services, charged to this Vote - - - - -	100	-	-
To Surgeon Superintendent at Constantinople, a Fee of 12s. for each visit to a seaman on board ship. - - - - -	50	-	-
To 27 paid Consuls and Vice Consuls, for services to the Post Office, Salaries amounting in the aggregate to - - - - -	3,120	-	-
To Inspector of Legation Escort at Yedo, for Clerical Assistance - - - - -	30	-	-
And to two Constables attached to the Legation, 1s. 6d. and 1s. per day respectively, for assisting in repairing and cleaning Legation Premises. - - - - -	-	-	-

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—In estimating for these Sub-heads, a sum of about 5,000*l.* was transferred from A. to B., to meet alterations in the emoluments of certain posts which it was intended should take effect from the 1st of April 1874. Most of the changes in question, however, did not come into force until the 1st of October, hence the deficit on the one heading and the saving on the other.

C.—Caused by the application of the new rule under which certain portions of a Consular Officer's expenses in travelling to and from his post, are now chargeable to the public.

D.—An under-estimate; telegrams being charged to this Sub-head, 800*l.*, is taken for 1875-6.

E.—Cannot be estimated for with accuracy, but less is taken for 1875-6.

F.—Provision was made for reduced grants in every case, but it has since been determined that in some cases the old grants are to be maintained. Moreover, some of the payments for 1873, in consequence of the distant situation of the churches, were not effected until after the 31st of March 1874, and have thus fallen on this year's Vote.

G.—Observation not considered necessary.

H.—Cannot be estimated for with accuracy.

I.—This Expenditure is less than was anticipated, in consequence of the delay in the various changes alluded to under Sub-heads A. and B., some of which would affect this Sub-head.

J.—Caused chiefly by the non-arrival of the accounts and vouchers from a post in Japan.

K.—Some accumulated pay, reserved to induce good conduct, became payable to the men during the year.

L.—Same as G.

M.—Is rather over-estimated. Less is taken for 1875-6.

N.—Occasioned by the necessity which arose for sending a series of Telegrams from Shanghai.

O.—Same as G.

P.—Same as E.

Q.—Same as G.

R.—Is slightly under-estimated. 50*l.* more is taken for 1875-6.

S.—Same as E.

T.—This represents a disallowance by the Exchequer Audit Office on the 1865 Accounts of the Acting Consul at Hankow, who was afterwards made a bankrupt, and eventually dismissed the Service. All attempts to recover the money having proved ineffectual, the amount is now treated as a bad debt. As, however, 98*l.* 18*s.* was due to this Officer for Salary, the actual loss to Her Majesty's Government is lessened by that amount.

The Surplus of 5,963*l.* 5*s.* 11*d.*, shown on the Account of the Vote "Consular Services," for the year ended 31st March 1874, has been surrendered.

Foreign Office, }
29 November 1875. }

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excesses. 1. THERE is excess of Expenditure beyond the sums voted under Sub-heads A., C., D., F., K., N., and R.

Revision of Salaries, &c. 2. Sub-heads A. and B.—Salaries and Office Allowances. The Consular Establishment has, in pursuance of a report of a departmental inquiry, and on the recommendation of the Secretary of State been in numerous instances remodelled, and salaries and office allowances have been charged in the present account in accordance with the revised scale, which differ substantially from those proposed in Committee of Supply, and included in the Consolidated Fund (Appropriation) Act for the year ended 31st March 1875. A Return, however, presented to the House of Commons by Command of Her Majesty, in pursuance of their Address, dated 27th May 1875, shows the charges which have occurred since 1st January 1872 in the Consular Service, and includes the revised Estimates of Salaries and Allowances sanctioned by the Treasury Letter of 17th February and 17th November 1874. [See Paper, C. 1287.]

Charge for Incidental Expenses. 3. Sub-head E.—Under this Sub-head is included the allowance paid to the Consul at Marseilles for superintending the embarkation and landing of the Indian mails, under the authority of the Secretary of State, dated 26th May 1840. I have called the attention of the Accounting Officer to the fact that the Indian mails were no longer transmitted from this port, and requested to be furnished with the approval of the Treasury for the continuance of this allowance, but up to the present time I have received no such sanction.

New Sub-head. A. B. 4. Sub-head T.—This is a new Sub-head introduced in consequence of the facts explained in the annexed correspondence.

Net Deficit. 5. The Net Deficit to be voted is, as shown by the Account, 645 l. 0 s. 5 d.

	£.	s.	d.
Grant - - - - -	245,574	-	-
Expenditure - - - - -	246,219	-	5
Net Deficit - - - - -	£. 645	-	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir,

Foreign Office, 14 November 1874.

167 l. 19 s. 7 d.

I AM directed by the Earl of Derby to call your attention to the sum of one hundred and sixty-seven pounds nineteen shillings and seven pence, which is standing in the books of this office as being due to Her Majesty's Government by Mr. J. A. Webster, formerly Acting Consul at Hankow, for disallowances by your department on his account for the year 1865.

3 l. 12 s. 6 d.

164 l. 7 s. 1 d.

As you are doubtless aware this amount consists of two sums, viz., three pounds twelve shillings and sixpence for an error in computation in 1865, and one hundred and sixty-four pounds seven shillings and one penny for overdrawn acting allowance from 1863 to 1865. The first of these amounts, however, although not actually repaid by Mr. Webster, was deducted from a balance due to him for salary, and paid into the Exchequer. This was done on the 3rd of July 1869, with the approval of the Lords of the Treasury, and of their Solicitor, but the transaction appears to have been overlooked by your department; unless, at least, it was considered unadvisable to relieve Mr. Webster's account in the absence of his receipt, as this amount formed part of the sum for which he was held to be a debtor to the Exchequer under your letter of the 22nd of March 1870.

Assuming,

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

Assuming, however, that this three pounds twelve shillings and sixpence may be considered as paid, Mr. Webster's present liability is one hundred and sixty-four pounds seven shillings and one penny, while the amount due to him for salary (originally ninety-eight pounds eighteen shillings) is reduced to ninety-five pounds five shillings and sixpence.

3 l. 12 s. 6 d.
164 l. 7 s. 1 d.
98 l. 18 s.
95 l. 5 s. 6 d.

Much correspondence has passed between this office and the Lords of the Treasury and Mr. Webster, respecting his monetary affairs, the result being that their Lordships decidedly and finally refused to relieve that gentleman of the liability, and his salary has, therefore, remained impounded.

The matter has now been held in suspense, at no little inconvenience, for more than four years, and it is nearly as long since the correspondence on the subject came to an end. Mr. Webster has been dismissed the service, and has passed through the Bankruptcy Court, and there does not appear to be any probability of the amount being repaid.

Under these circumstances, and bearing in view the expressed opinion of the Solicitor to the Treasury, Lord Derby suggests for your consideration whether the amount due to Mr. Webster for salary may not properly be applied, so far as it will go, in diminution of the disallowance, and whether the balance may not be charged to the Exchequer as a bad debt.

I am, &c.
(signed) F. B. Alston.

The Comptroller and Auditor General,
Exchequer and Audit Department.

(B.)

(No. 1724.)

Exchequer and Audit Department,
23 November 1874.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of 14th instant relative to the claims of the Crown against the bankrupt estate of Mr. Webster, formerly Consul at Hankow, in which Lord Derby suggests that the amount due for salary to Mr. Webster should be applied, so far as it will go, in diminution of the debt due by him, and that the balance should be charged to the Exchequer as a bad debt.

In reply, I am to inform you for the information of the Earl of Derby, that the Comptroller and Auditor General is of opinion that the more correct course in accordance with the principle laid down by the Treasury for the guidance of the Postmaster General, and the Commissioners of Inland Revenue, in framing their estimates, would be to open, with the sanction of the Treasury, a fresh sub-head for this service, and to charge to it the total amount of the disallowances on Mr. Webster's account, viz., 167 l. 19 s. 7 d., at the same time carrying to the credit of the proper sub-head any sums which may have been due, and remained unpaid to Mr. Webster at the date of his dismissal.

I am further to point out to you that in following the course suggested in your letter, the statement of Exchequer Extra Receipts appended to your Appropriation Account would not be a complete return of the amounts paid over by you.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue, and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.												
			Less than Granted.	More than Granted.											
IN AID OF LOCAL REVENUES:			£.	s.	d.	£.	s.	d.	£.	s.	d.				
A.—Heligoland	-	-	-	-	-	1,480	-	-	1,473	12	5	6	7	7	—
B.—Falkland Islands	-	-	-	-	-	3,500	-	-	3,500	-	-	—	—	—	—
C.—Leeward Islands	-	-	-	-	-	4,688	-	-	4,688	-	-	—	—	—	—
D.—West Coast of Africa Steamer	-	-	-	-	-	8,186	-	-	5,986	-	-	2,200	-	-	—
DA.—Gold Coast	-	-	-	-	-	35,000	-	-	35,000	-	-	—	—	—	—
SALARIES, &c. OF GOVERNORS, &c.															
E.—Bermudas	-	-	-	-	-	2,400	-	-	2,400	-	-	—	—	—	—
F.—Bahamas	-	-	-	-	-	1,000	-	-	1,163	17	7	-	-	-	163 17 7
G.—Western Australia	-	-	-	-	-	1,800	-	-	1,782	10	-	-	17	10	-
H.—Western Coast of Africa	-	-	-	-	-	3,500	-	-	3,183	8	5	-	316	11	7
I.—Windward Islands	-	-	-	-	-	8,250	-	-	8,544	11	5	-	-	-	294 11 5
K.—Leeward Islands	-	-	-	-	-	3,600	-	-	3,280	10	4	-	319	9	8
L.—Justices in the West Indies	-	-	-	-	-	1,350	-	-	1,038	9	3	-	311	10	9
M.—Passages of Governors and other Colonial Officers	-	-	-	-	-	6,000	-	-	7,130	6	9	-	-	-	1,130 6 9
N.—Clergy, North America	-	-	-	-	-	2,201	-	-	2,193	13	3	-	7	6	9
	£.	82,955	-	-	-	81,364	19	5	3,178	16	4	1,588	15	9	
Deduct Deficit			-	-	-	-	-	-	1,588	15	9				
Net Surplus to be surrendered			-	-	-	£.	1,590	-	7						

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1874–75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving occurred under the Head of Coast Guard Establishment. A portion of the expenditure is of a variable character.
D.—The expenditure for 1874–5 was less than had been estimated, in consequence of the steamer returning to England, and remaining unemployed. (There was a Supplementary Vote of 3,186 l. to cover expenditure of earlier date than 1873–4.)
F.—The Governor's Salary for 14 months came in course of payment within the year.
G.—This amount is the Governor's Half Salary for seven days, which was not drawn till after the close of the financial year.
H.—In consequence of changes in the administration of the Government, the Salary and Office Allowance of the Governor in Chief were not drawn throughout the year at regular intervals, and less than 12 months' Salary, but more than 12 months' Office Allowance, came in course of payment within the year.
I.—In consequence of changes in the administration of the Government, 15 months' Salary for Tobago, and more than 12 months' Salary for St. Vincent, came in course of payment within the year.
K.—In consequence of changes in the administration of the Government, Half Salary, for about 11 weeks, of the Governor in Chief, did not come in course of payment within the year.
L.—This Saving arose from the Retirement of one of the Justices.
M.—Charges which were not foreseen when the Estimate was framed (including the Passage Allowance of the Governor of the new Colony of Fiji), came in course of payment within the year. In consequence of the uncertainty which exists as to the changes which may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service.
N.—A Saving arose from Deaths of two Annuitants; on the other hand, five quarters of a Small Pension came in course of payment within the year.

The Surplus of 2,526 l. 9 s., shown on the Account of the Vote for "Grants in Aid of Expenditure in certain Colonies," for the year ended 31st March 1874, has been surrendered.

Colonial Office,
30 October 1875. }

Carnarvon.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the sums provided under Sub-Heads F., I., and M.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,590 l. 0 s. 7 d.

	£.	s.	d.
Grant - - - - -	82,955	-	-
Expenditure - - - - -	81,364	19	5
Net Surplus - - -	£. 1,590	-	7

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 4.

ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of ST. HELENA, in the Year ended 31st March 1875, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Orange River Territory - - - - -	500 - -	500 - -	-	-
B.—St. Helena - - - - -	3,030 - -	2,674 - 11	355 19 1	-
	£. 3,530 - -	3,174 - 11		-
Surplus to be surrendered - - - £.			355 19 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
60 - -
Amount of Extra Receipts realised in the year 1874-75, and paid over to the Exchequer - 182 - -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This saving is mainly ascribable to the death of some Pensioners, and to the circumstance that the Revenue of the Civil and Military Pension Fund proved to be larger than the sum placed on the Estimate.

The Surplus of 204 l. 11 s. 4 d., shown in the Account of the Vote "Orange River Territory and St. Helena," for the year ended 31st March 1874, has been surrendered.

Colonial Office,
30 October 1875.

Curnarvon.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 355 l. 19 s. 1 d.

Grant - - - - -	£. s. d.
3,530 - -	
Expenditure - - - - -	3,174 - 11
Surplus - - - £.	355 19 1

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMISSIONS for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Allowances - - - - -	112 - -	112 5 7	- - -	- 5 7
B.—Incidental Expenses - - - - -	10 - -	- - -	10 - -	- - -
£.	122 - -	112 5 7	10 - -	- 5 7
Deduct Deficit - - - - -			- 5 7	
Net Surplus to be surrendered - - £.			9 14 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Observation not considered necessary.
- B.—It was thought right to provide for a possible incidental expenditure to this amount.

The Surplus of 15 l. 2 s., shown on the Account of the Vote "Commissions for Suppression of the Slave Trade," for the year ended 31st March 1874, has been surrendered.

Foreign Office, }
29 November 1875. }

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is a slight Expenditure in excess of the Estimate under Sub-Head A.
2. The Net Surplus to be surrendered is, as shown by the Account, 9 l. 14 s. 5 d.

	£. s. d.
Grant - - - - -	122 - -
Expenditure - - - - -	112 5 7
Net Surplus - - - £.	9 14 5

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage and Slave Bounties - - -	13,000 - -	10,009 8 4	2,990 11 8	—
LIBERATED AFRICAN DEPARTMENT:				
B.—Salaries - - - - -	221 - -	152 14 4	68 5 8	—
C.—Boat Service and Repairs to Boats - - -	169 - -	157 10 2	11 9 10	—
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof - - -	180 - -	138 - -	42 - -	—
E.—Rent, and Allowances in lieu thereof - -	40 - -	40 - -	—	—
F.—Incidental Expenses - - - - -	100 - -	76 13 6	23 6 6	—
G.—Maintenance of Liberated Africans - - -	5,010 - -	4,335 11 1	674 8 11	—
H.—Purchase of Clothing and Stores for Liberated Africans - - - - -	10 - -	7 16 6	2 3 6	—
I.—Maintenance and Repair of Buildings - -	100 - -	- -	100 - -	—
K.—Compensation for Destruction of Dhows by H. M. S. "Thetis" - - - - -	12,000 - -	- -	12,000 - -	—
	£. 30,830 - -	14,917 13 11		—
Surplus to be surrendered - - - £.			15,912 6 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer 1,648 1 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This expenditure depends on the number of captures, which varies greatly from year to year; also on the tonnage of the prizes, and the number of slaves seized. The amount required under this Sub-head can never be very closely estimated.

B.—From the 1st March 1874 all the Liberated Africans who had been removed in October 1872 from St. Helena to Sierra Leone having been provided for, the Liberated African Establishment in the latter colony was broken up, and all the salaried officers, except the clerk in charge and one messenger, were discharged.

C.—The small surplus under this Sub-head is due almost entirely to there not having been, as usual, any expenditure for boat repairs during the year.

D.—With the dissolution of the establishment at Sierra Leone, from 1st March 1874, certain allowances were discontinued.

F.—This expenditure is now almost entirely confined to the Funeral Expenses of Liberated Africans at Sierra Leone, which, of course, vary from year to year.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 6.—TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT—*continued.*

G.—This surplus is attributable to the gradual diminution in the number of Liberated Africans to be provided for, as the aged and infirm die off.

H.—This charge also varies slightly from year to year.

I.—No expenditure was incurred for maintenance or repairs of buildings during the year, although it was necessary to make provision under that head.

K.—The amount granted for this compensation could not be paid in the year by the officers of the Indian Government, to whom instructions had been given to make the payments.

Extra Receipts.—These Receipts are made up as follows:—

	£.	s.	d.
Refund of sum awarded to officers and crew of H. M. S. "Star," and charged to Tonnage Bounties,	1,647	15	-
&c. Account in 1871-72	-	-	-
Church Missionary Society,—towards maintenance of children in Colonial Hospital	-	6	-
	£. 1,648	1	-

A Grant has been taken for 1,074 l. 1 s., the Deficit shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 31st March 1874.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 15,912 l. 6 s. 1 d.

	£.	s.	d.
Grant	30,830	-	-
Expenditure	14,917	13	11
Surplus	£. 15,912	6	1

CIVIL SERVICE ESTIMATES--CLASS V.—*continued.*

VOTE 7.

EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Emigration Board, Salaries and Wages - -	5,060 - -	5,048 9 9	11 10 3	—
B.— Ditto - ditto - Incidental Expenses - -	100 - -	35 11 2	64 8 10	—
G.—Passages, in certain cases, of Families of Convicts or Time-expired men - - - - -	300 - -	64 7 3	235 12 9	—
	£. 5,460 - -	5,148 8 2		—
Surplus to be surrendered - - - £.			311 11 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 1,650 - -
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - 1,246 12 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Amount of Charge for Writer over-estimated.
 B.—Surplus caused by absence of anticipated charges.
 G.—Surplus caused partly by the fact that fewer passages were required than was anticipated, and partly from non-presentation of claims for passages of persons actually sent out.

The Surplus of 303 l. 19 s. 10 d., shown on the Account of the Vote "Emigration," for the year ended 31st March 1874, has been surrendered.

T. W. C. Murdoch,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 Hay Cooper.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 311 l. 11 s. 10 d.

Grant - - - - -	£. s. d.
5,460 - -	
Expenditure - - - - -	5,148 8 2
Surplus - - - £.	311 11 10

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 8.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Freight of Specie in aid of the Treasury Chests } Abroad - - - - - }	5,000 - -	4,370 6 5	629 13 7	—
B.—Loss by Exchange - - - - -	13,686 - -	13,685 13 1	- 6 11	—
£.	18,686 - -	18,055 19 6		—
Surplus to be surrendered - - - £.			630 - 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Nil.
Amount of Extra Receipts realised in the Year 1874–75, and paid over to Exchequer - 1,867 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—These Expenses cannot be precisely estimated.

B.—Fraction of a £.

Extra Receipts. These are made up as follows:—

	£. s. d.
Profit on Remittance of Shimonasaki Indemnity to Hong Kong - - - - -	68 6 10
Profit on Treasury Chest Transactions in the year 1873–74 - - - - -	1,799 8 9
	£. 1,867 15 7

The Surplus of 1,240 l. 16 s. 10 d., shown on the Account of the Vote "Treasury Chest," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 630 l. 0 s. 6 d.

	£. s. d.
Grant - - - - -	18,686 - -
Expenditure - - - - -	18,055 19 6
Surplus - - -	£. 630 - 6

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grants for the Services in Class V. has fallen short of the Grants for the Year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 14,992 l. 6 s. 2 d.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic Services - - - - -	257,792	260,964 5 11	- - -	3,172 5 11	14,800 - -	20,081 2 11
2	Consular Services - - - - -	245,574	246,219 - 5	- - -	645 - 5	56,000 - -	57,699 16 3
	Grants in Aid of Expenditure in certain Colonies -	82,955	81,364 19 5	1,590 - 7	- - -	- - -	- - -
4	Orange River Territory and St. Helena - -	3,530	3,174 - 11	355 19 1	- - -	60 - -	182 - -
5	Commissions for Suppression of the Slave Trade -	122	112 5 7	9 14 5	- - -	- - -	- - -
6	Tonnage Bounties, &c., and Liberated African } Department - - - - - }	30,830	14,917 13 11	15,912 6 1	- - -	- - -	1,648 1 -
7	Emigration - - - - -	5,460	5,148 8 2	311 11 10	- - -	1,650 - -	1,246 12 9
8	Treasury Chest - - - - -	18,686	18,055 19 6	630 - 6	- - -	- - -	1,867 15 7
	TOTAL - - - £.	644,949	629,956 13 10	18,809 12 6	3,817 6 4	72,510 - -	82,725 8 6
NET SURPLUS - - £. 14,992. 6. 2.						More than } Estimated }	£. 10,215. 8. 6.

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1874-75.

C L A S S V I.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1875; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VI.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - - -	216,048 - -	215,962 9 6	85 10 6	—
B.—Compensation and Compassionate Allowances	212,909 - -	211,697 4 1	1,211 15 11	—
C.—Gratuities - - - - -	2,000 - -	1,980 3 3	69 16 9	—
	£. 430,957 - -	429,589 16 10		—
Surplus to be surrendered - - - £.			1,367 3 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
	Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - - - - -	1 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The Saving is due to the cessation of Allowances exceeding the new Allowances payable in the year.

The Surplus of 5,639 l. 10 s. 5 d., shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1874, has been surrendered.

Paymaster General's Office, }
26 November 1875.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-Head B., there is an inadmissible charge in respect of a pension amounting to 106*l.* 10*s.*, which was occasioned by a misinterpretation by the pensioner, in his declaration, of the provisions of the 20th section of the Act 4 & 5 Will. 4, c. 24. Inadmissible charge.

2. Under the same Sub-Head, "Compensation and Compassionate Allowances," I have to notice payments to widows and children of Civil servants who have been killed or who have died from injuries received while in execution of their duty. Compassionate Allowances to Widows and Children of Civil Servants.

The Acts of Parliament named in Part I. of the Estimate provide only for the Superannuation and Retired Allowances of persons formerly in the Civil Service, but Compassionate Allowances and Gratuities are occasionally granted by the Lords of the Treasury to widows and children of Civil servants who have died under the circumstances above mentioned.

I have also to bring under notice a Compassionate Allowance of 100*l.* per annum paid to the daughter of the late Editor of the "Army List," in consideration of her late father's interest in the publication. A correspondence is annexed on the subject of Compassionate Allowances, which will also explain the circumstances under which this allowance of 100*l.* per annum has been granted.

A. B. C.

The above-mentioned payments, although provided for by the Vote, do not come within the provisions of the Acts in respect of which the Vote is taken, and it consequently appears to me to be my duty to notice that there is no statutory authority for granting allowances of the character referred to.

3. Deducting the sum of 106*l.* 10*s.*, referred to in paragraph No. 1, the Expenditure will be 429,483*l.* 6*s.* 10*d.*, and not 429,589*l.* 16*s.* 10*d.*, and the Surplus to be surrendered will be 1,473*l.* 13*s.* 2*d.*, and not 1,367*l.* 3*s.* 2*d.*, as shown by the Appropriation Account. Amended Surplus.

	£.	s.	d.
Grant - - - - -	430,957	-	-
Expenditure - - - - -	429,483	6	10
Surplus - - - - -	£. 1,473	13	2

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 773.)

Sir,

Exchequer and Audit Department, 30 April 1875.

THE attention of the Comptroller and Auditor General has been called to certain Compassionate Allowances paid to widows and children of Civil servants who have been killed while in execution of their duty, and also to an allowance of 100*l.* per annum paid to the daughter of the late Editor of the "Army List," charged against the Vote for Superannuation and Retired Allowances for the year 1874-75, under the Sub-head B, "Compensation and Compassionate Allowances."

The Acts of Parliament named in Part I. of the Estimate provide for the superannuation and retired allowances of persons formerly in the public service, and the Comptroller and Auditor General is unaware of any Act which sanctions allowances to widows and children of Civil servants, excepting those Acts which have reference to the Customs, Inland Revenue, and the Coast Guard Service, and to the Metropolitan Police.

I am therefore to request that you will furnish the Comptroller and Auditor General with a reference to the authority under which compassionate allowances to widows and children are granted, which, although they may be within the intention of Sub-head B of the Vote, are not authorised by the Acts in respect of which the annual Vote is taken.

I am further to request that you will also explain under what circumstances a pension was granted to the daughter of the late Editor of the "Army List," as, without further information on the subject, the Comptroller and Auditor General is not prepared to admit that this allowance is properly chargeable upon the Vote for Superannuation and Retired Allowances.

The Accounting Officer,
Paymaster General's Department.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*VOTE 1.—SUPERANNUATION AND RETIRED ALLOWANCES—*continued.*

(B.)

(No. 7311—75.)

Sir,

Treasury Chambers, 13 May 1875.

WITH reference to Mr. Treherne's letter of the 30th ultimo, addressed to the Accounting Officer, Paymaster General's Department, which has been forwarded to this Board, requesting that you may be furnished with a reference to the authority under which compassionate allowances were granted to widows and children of Civil servants who have been killed in the execution of their duty, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the 254th section of the Act 16 & 17 Vict. c. 107, empowers the Commissioners of Customs and of Inland Revenue, with the sanction of this Board, to make provision for the widows and families of officers and seamen employed in these two departments respectively who are killed in the due execution of their office.

As the Coast Guard Service was under the Board of Customs at the date of the passing of the said Act, its provisions were applicable to members of that force, and are still held to be applicable to persons who entered the Coast Guard Service before the 12th of May 1857, the date of the General Instructions for the "Coast Guard of the United Kingdom," issued by the Board of Admiralty subsequently to the transfer of the Coast Guard Service from the Board of Customs to the Board of Admiralty under the Act, 19 & 20 Vict. c. 83.

As regards the various branches of the Civil Service other than those named above, compassionate allowances and gratuities have been occasionally, and according to the circumstances of each case, granted to the widows and children of persons serving therein who have died from injuries received in the execution of their duty, under the general authority, and at the discretion of this Board, acting upon representations of the heads of the departments in which they have been serving.

The allowances granted to widows and children of members of the London Metropolitan Police, to which reference is made, are granted by the Secretary of State out of the Metropolitan Police Funds, and not by this Board.

With regard to the compassionate allowance of 100 £ a year granted to Miss Charlotte M. Coleman, daughter of the late Editor of the "Army List," I am desired to transmit herewith, for your information, copies of the correspondence noted in the margin, and I am to observe that the compassionate allowance enjoyed by Miss Coleman's mother up to the date of her death has been provided for in the Vote for Superannuations, &c., under the head of Stationery Office, since 1869.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Lingem.

(C.)

(No. 70,789—2.)

Sir,

War Office, 21 March 1874.

I AM directed by the Secretary of State for War to transmit an application on behalf of Miss Charlotte Mary Coleman, to be allowed to receive the allowance formerly received by her mother, as the widow of the late M. Coleman, Esq., who was for many years the Editor of the monthly "Army List."

Mr. Coleman started the "Army List" as a private enterprise at his own risk, and the public has reaped a large portion of the benefit of its success.

Mr. Hardy understands that at the time of his death the profits of the publication amounted to about 600 £ per annum, and upon the editorship being taken over by Mr. Croomes, he made a charitable allowance of 140 £ a year out of the profits to the family of Mr. Coleman.

On the promotion of Mr. Croomes to be Chief Clerk of the War Office, the publication of the "Army List" was transferred to Her Majesty's Stationery Office, and the profits arising from its sale became the property of the public. The Treasury recognised the claim of the late Mr. Coleman's family by continuing the allowance which Mr. Croomes had made to Mrs. Coleman.

I am to observe that Miss C. M. Coleman is the last surviving member for whom the assistance now sought would be required.

Under these circumstances, Mr. Hardy strongly recommends this application for the favourable consideration of the Lords Commissioners of Her Majesty's Treasury.

The Secretary to the Treasury.

I have, &c.
(signed) Fred. Stanley.

CIVIL SERVICE ESTIMATES—CLASS VI.—continued.

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions - - - - -	38,500 - -	37,715 3 7	784 16 5	—
B.—Compensation Allowances - - - - -	88 - -	- - -	88 - -	—
C.—Commutation of Pensions - - - - -	150 - -	64 12 -	85 8 -	—
	£. 38,738 - -	37,779 15 7		—
Surplus to be surrendered - - - £.			958 4 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - -	700 - -
	525 6 4

Gross Amount of Extra Receipts brought to Account - - - - -	£. s. d.
Less returned Contributions - - - - -	559 10 2
	34 8 10
	£. 525 6 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Saving under this head arises from the mortality amongst the Pensioners having been greater than was anticipated.
 B.—This Surplus is owing to the death of the recipient
 C.—Over-estimated.

The Surplus of 617 l. 3 s. 5 d., shown on the Account of the Vote, "Merchant Seamen's Fund, Pensions, &c.," for the year ended 31st March 1874, has been surrendered.

Board of Trade, }
 30 November 1875. }

R. G. C. Hamilton,
 Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
 Hay Cooper.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE only question which arises upon this Account is in connection with the receipt of Contributions passed to Account as Exchequer Extra Receipts, but entitling the seamen making them to pensions, which are defrayed by this Vote. Contributions from ineligible seamen.

It was observed in the examination of the Exchequer receipts, that they included contributions from seamen who had ceased to contribute for three consecutive years, which appeared to show that such contributors were not considered ineligible to relief under the Act 14 & 15 Vict. c. 102.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*VOTE 2.—MERCHANT SEAMEN'S FUND, PENSIONS, &c.—*continued.*

A. By the 43rd section of that Act it is provided that any seaman who, under certain conditions therein specified, ceases altogether, for a continuous period of three years, to pay his contribution to the fund, shall forfeit all claim to any relief to himself, his widow, or children. As the 50th section of the same Act enables the Board of Trade, subject to the provisions thereinbefore contained, to determine and regulate the principles and conditions upon which pensions or other relief are to be granted under the Act, it seemed proper to inquire (copy of letter annexed) whether the Board of Trade had been legally advised that the powers conferred by this section justified the instructions issued by the Board, which relaxed the stringent rule apparently laid down in the 43rd section, and admitted the claims of ticket holders on the fund, provided they can give satisfactory reasons for having omitted to pay any contributions for a period of three years. It being apparent from the reply of the Board of Trade that no legal opinion has ever been taken on this point, I consider it my duty to refer to the question, as to a certain extent the practice of the Board would seem to be at variance with the requirements of the Statute.

B. The considerations which have influenced the course of the Board of Trade in this matter are fully set forth in Mr. Hamilton's letter annexed.

Surplus. 2. The Surplus is, as shown by the Account, 958 *l.* 4 *s.* 5 *d.*

	£.	s.	d.
Grant - - - - -	38,738	-	-
Expenditure - - - - -	37,779	15	7
Surplus - - - - -	£. 958	4	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 1075.)

Sir,

Exchequer and Audit Department, 22 June 1875.

THE Comptroller and Auditor General has had before him the reply to Query 1 on the Account of the Merchant Seamen's Fund, Pensions, &c., for the year 1874-75, respecting a contribution received from a seaman who for three previous consecutive years had failed to contribute to the fund.

This reply states that Rule 204 of the Instructions issued to Shipping Masters by the Board of Trade interprets Section 43 of the Act.

Looking however to the precise terms of the 43rd Section of the Seamen's Fund Winding-up Act of 1851, it appears to the Comptroller and Auditor General that the Instruction goes beyond the provisions of the Act, in so far as it allows exceptions in favour of a holder of a fund ticket who can give satisfactory reasons for having failed to pay his contributions within the limit of three years; and he desires me to request that you will inform him whether the Board of Trade has obtained legal opinion as to the extent of the powers given to it under the 50th Section of the Act.

R. G. C. Hamilton, Esq.,
Board of Trade.

I have, &c.
(signed) H. Treherne.

(B.)

(No. F. 6861.)

Sir,

Board of Trade, Whitehall Gardens,
18 November 1875.

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 22nd June, in which you ask whether the Board of Trade have obtained legal opinion as to the extent of the powers given to them under the 50th Section of the Merchant Seamen's Fund Winding-up Act.

In reply, I am to point out, for the information of the Comptroller and Auditor General, that the Instruction issued by the Board of Trade, which, in his opinion, goes somewhat beyond the provisions of that section, was issued upwards of 20 years ago, and has been acted upon ever since that time.

There are no records in the Board of Trade to show whether legal opinion was taken upon the specific point referred to by the Comptroller and Auditor General, but the point was doubtless well considered at the time.

The Act was somewhat harsh as regards contributors, and a more lenient course may have been taken with reference to their payments than would have been the case had the fund been a continuing one.

But as regards contributions this fund is now almost wound up; only few cases under the Instruction in question are likely to arise in future, and the Board of Trade do not think it is now worth while to take a legal opinion on a question which was virtually decided more than 20 years ago.

The Secretary,
Exchequer and Audit Department.

I am, &c.
(signed) R. G. C. Hamilton.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

Vote 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "RELIEF of DISTRESSED BRITISH SEAMEN ABROAD," in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Relief of Distressed British Seamen - -	28,000 - -	30,785 16 1	- - -	2,785 16 1
B.—Contribution towards Establishment at Sable Island.	400 - -	400 - -	—	—
C.—Contribution towards Establishment at Torres Straits.	600 - -	- - -	600 - -	—
£.	29,000 - -	31,185 16 1	600 - -	2,785 16 1
Deduct Surplus - - - - -				600 - -
Net Deficit to be voted - - - £.				2,185 16 1
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			1,000 - -	
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer			2,050 18 2	
			£. s. d.	
Gross Amount brought to account - - - - -			2,128 8 2	
Less refunded - - - - -			77 10 -	
			£. 2,050 18 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency arises from the increased scale of passage money which the Board of Trade have had to allow for the conveyance to this country of distressed British seamen from ports abroad. The estimate for 1874-75 was based on the old rates.

B.—Nil.

C.—The contribution towards the support of this establishment for 1874-75 was withheld pending the apportionment of the cost of the maintenance of the establishment between Great Britain and the various Colonies interested.

Note.—Included in the amount of 77 l. 10s. refunded out of Extra Receipts is a sum of 17 l. 6s., the amount of a fraud committed upon the Collector of Customs at Jamaica, and which the Treasury in their letter of 6th September 1875 sanctioned as a charge against the balance of wages of living seamen.

The Treasury will be written for their sanction to the application of the surplus of 600 l. under Sub-Head C. to go in diminution of the deficiency, and for a Vote to be taken for the Net Deficit of 2,185 l. 16s. 1d. Their reply will be forwarded as soon as received.

The Surplus of 2,795 l. 7s. 10d., shown on the Account of the Vote "Relief of Distressed British Seamen Abroad," for the year ended 31st March 1874, has been surrendered.

Board of Trade, }
30 November 1875. }

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Correspondence respecting abandoned claims on owners of vessels.

A., B., C., D., D1.,
D2., E., F.

Respecting disposal of effects of distressed British seamen dying abroad.

G., H.

Expenses on account of injuries inflicted by officers on crew.

I., J.

Net Deficit.

1. UNDER Sub-Head A. are included payments for "Relief of Distressed Seamen," which the Board of Trade considered when first brought under their notice, as recoverable, under the Merchant Shipping Acts, from the owners of the vessels to which the seamen belonged.

The Lords of the Treasury having expressed the opinion, in a letter of the 23rd January 1875, that the action of the Board of Trade with respect to charges of this nature is "irreconcilable with the recommendation of the Committee on Public Accounts in 1871," it becomes my duty to submit the matter for consideration, and to draw attention to the annexed correspondence, in which the views of the Lords of the Treasury and of the Board of Trade are fully explained.

2. I have also to draw attention to the annexed correspondence relative to the disposal of the effects of distressed British seamen dying abroad.

The Board of Trade have informed me that, under the 199th section of the Merchant Shipping Act of 1854, they have power to deduct from the value of a deceased seaman's effects the expenses which have been incurred in the relief of such seaman. Under the 210th section, similar power to deduct expenses for relief from the wages of seamen is given, and in either case it might be anticipated that the charge on the public would be invariably reduced to the extent that the seaman's wages, or in case of his decease, the value of his effects, would admit.

Although the wages of seamen are held liable for the repayment of expenses, the Vote is not relieved by the value of effects of deceased seamen unless the effects are sold abroad.

The instructions issued to consuls by the Board of Trade (paragraph 72) direct the sale of such effects only as are likely to deteriorate by being kept, or when undue delay or expense would be caused by sending them home, and thus it happens that the question of relieving the Vote or remitting the effects home for the benefit of the seamen's relatives depends upon accidental causes.

The reasons for the course adopted by the Board of Trade are fully explained in their letter of the 7th June 1875.

3. I have also to notice the payment of expenses for a seaman who was taken in charge by the consul at Palermo in consequence of injuries inflicted upon him by the mate of the vessel in which he was serving.

It will be seen by the correspondence annexed, that, in a similar case, the solicitor of the Customs Department reported that the case did not come within the provisions of section 228 of the Merchant Shipping Act of 1854.

The opinion of the law officers of the Crown, given in 1860, as to the meaning of "hurt or injury in the service of the ship," as employed in the above-quoted section of the Act, appears to me to leave some doubt whether it was not the intention of the section that owners of vessels should be liable for expenses resulting from all injuries received by any of the crew, in the ordinary service of their vessels.

4. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 2,185 l. 16 s. 1 d., for which a Vote will be required.

	£.	s.	d.
Grant - - - - -	29,000	-	-
Expenditure - - - - -	31,185	16	1
Net Deficit - - - - -	£. 2,185	16	1

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

CORRESPONDENCE referred to in the foregoing Report.

(A.)

COPY of TREASURY MINUTE, dated 13th May 1871.

My Lords have again before them the First Report of the Committee of Public Accounts (1871), in the second paragraph of which it is stated that it appears desirable to the Committee that the Treasury should prepare a Minute, to be laid before Parliament, as to the conditions under which claims for money due to the public may be abandoned by a Department.

My Lords consider that as the circumstances under which it may be proposed to relinquish a claim to money due to the public may be of very varied character, it is expedient that each case should be brought under the special cognizance of this Board, in order that it may be dealt with on its own merits.

* * * * *

(B.)

Sir,

Board of Trade, Whitehall Gardens, 13 June 1871.

I AM directed by the Board of Trade to acknowledge the receipt of a printed circular, dated the 6th instant, referring to an unspecified claim, and stating that claims are not to be abandoned without the consent of the Treasury.

In reply, the Board of Trade desire me to refer to the evidence given before the Public Accounts Committee, at pp. 53-4 of their Third Report for 1869-70, and to the conclusions of that Committee, and to state that they assume that the rule now laid down is not intended to apply in its integrity to claims on owners of ships and seamen arising on the administration of the Vote for the Relief of Distressed British Seamen.

If the rule thus laid down is confined, in the case of such claims, to claims free from legal doubt, and exceeding 5*l.* in amount, the rule will probably cause no serious inconvenience. But if it is extended to such claims where there is a doubt of the legality of the claim, or where the sum is less than 5*l.*, the rule will bring upon the Treasury a great deal of perfectly useless trouble, and will, without accomplishing any good object, render the administration of the law by the Board of Trade difficult, if not impracticable.

The Secretary, Treasury.

I have, &c.
(signed) T. H. Farrer.

(C.)

Treasury Chambers, 19 June 1871.

Sir,

IN reply to your letter of the 13th instant (F. 1638), I am directed by the Lords Commissioners of Her Majesty's Treasury to state that the directions contained in the Circular of the 6th instant (7921), referred to sums *due* to the public, and the Lords of the Committee of the Privy Council for Trade are, therefore, correct in assuming that it was not intended to apply to claims which were the subject of legal doubt, and which could not, therefore, be said to be for sums *due*.

I am to add, that my Lords observe that the total amount abandoned in 1869-70 appears to have been only 110*l.*, and that much of the trouble apprehended by the Board of Trade may probably be obviated by including, in one application to this Department, as many claims as can be conveniently thus treated.

T. H. Farrer, Esq., Board of Trade.

I am, &c.
(signed) William Law.

(D.)

Exchequer and Audit Department, 23 January 1873.

Sir,

I AM directed by the Comptroller and Auditor General to enclose, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a correspondence which has lately passed between this Department and that of the Board of Trade, relative to the abandonment of claims by that office against shipowners, without having previously obtained the sanction of their Lordships.

From Mr. Law's letter of 19th June 1871, it is seen that the Treasury authority was not to be asked for with reference to claims which were the subject of legal doubts.

As it is obviously impossible for the Comptroller and Auditor General to ascertain what claims are free from legal doubt, and as, moreover, this expression appears to afford much latitude to the Board of Trade in their proceedings, I am to request that you will bring this subject under the notice of my Lords, and that the Comptroller and Auditor General may be favoured with any further instructions they may be pleased to issue on the subject.

R. R. W. Lingen, Esq., C.B., Treasury.

I am, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES--CLASS VI.—*continued.*VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

(3107.)

(D. 1.)

Sir,

Treasury Chambers, 28 March 1873.

WITH reference to Mr. Ryan's letter of 23rd January, relative to the abandonment by the Board of Trade of claims against shipowners, without the sanction of this Board, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copy of a letter of their Lordships to the Board of Trade upon this subject, and of the reply of that Department thereto.

I am to state that my Lords appreciate the difficulty encountered by you in ascertaining those claims of the Board of Trade against shipowners, which are the subject of legal doubts, and, in order to remove that difficulty, and to facilitate the transaction of business, they made a proposal which they hoped would have been sufficient for the purpose.

The Board of Trade, however, declines to accept this solution of the question, and my Lords, bearing in mind the recommendation of the Public Accounts Committee of 1871, can only suggest that you should refer from time to time to this Board any claims as to the nature of which you entertain a doubt.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Lingen.

(D. 2.)

Sir,

Treasury Chambers, 5 February 1873.

WITH reference to your letter of 13th June 1871 (E. 1633), relative to the abandonment of claims due to the public, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith copy of a letter from the Audit Office, and I am to state that it appears to my Lords that the best method of solving the difficulty will be that the Lords of the Committee of Privy Council for Trade should forward to this Board quarterly, or at more convenient intervals of time, two schedules, the first specifying the claims proposed to be abandoned, which are the subject of legal doubt; the second, the claims proposed to be abandoned, about which there is no such doubt; sufficient explanations would, of course, be given to enable my Lords to understand the cases.

To the first schedule approval could be given at once; the cases set forth in the second schedule would be dealt with as at present.

The Secretary, Board of Trade.

I am, &c.
(signed) Charles W. Stronge, pro Sec.

(E.)

Sir,

Board of Trade, Whitehall Gardens, 22 February 1873.

I AM directed by the Board of Trade to acknowledge the receipt of your letter of the 5th instant, enclosing a copy of a letter from the Exchequer and Audit Department, relative to the abandonment of claims on shipowners. In this letter, you suggest that the Board of Trade should forward from time to time, for the approval of the Treasury, two schedules of claims proposed to be abandoned, one specifying the claims which are the subject of legal doubt, and the other those about which there is no such doubt.

In reply, I am to state, for the information of the Lords Commissioners, that the examination applied by the Board of Trade to the expenditure incurred by Consuls and Colonial Officers for the Relief of Distressed British Seamen abroad, includes an investigation into the circumstances under which each seaman obtained relief, and they claim repayment of the cost of such relief from the shipowner if, in their opinion, he is liable, under the Merchant Shipping Acts, to repay it. Occasionally, however, when a claim is disputed, new facts are elicited, which satisfy the Board of Trade that it could not be sustained, and they therefore abandon it. But as the claim would not have been made at all had they been in possession of all the facts when they examined the accounts in which the expense was charged, it is evident that the abandoning of such a claim involves no greater exercise of discretion than the decision which, with fuller information before them, they would in the first instance have arrived at, viz., that no claim should be made. The initiation of a claim must rest with the Board of Trade, and it follows that the abandonment of a claim made by them on incomplete information should likewise rest with them.

Claims are also sometimes made on shipowners for expenses which they are equitably, though not legally, bound to repay, and there would appear to be no good reason why the Board of Trade should not be themselves able to abandon any such claims which the owners refuse to pay.

In dealing with all these questions, the Board of Trade have the assistance of ample legal advice, of which they freely avail themselves in all cases of doubt.

If the Board of Trade send to the Treasury two schedules. (1), of those claims which are the subject of legal doubt, and (2) of those claims about which there is no such doubt, they will still have to decide which cases fall into the one category and which into the other, and the object sought by the Comptroller and Auditor General, which appears to be that this decision should not rest with the Board of Trade, will not thus be met. Moreover, if the auditors, with all the papers in each case before them, are unable to satisfy themselves as to which claims are, and which are not, free from legal doubt, the Board of Trade hardly hope that they could be able to give such explanations to their Lordships in the proposed schedules as would enable them to decide each case with ease and certainty. Besides, if the authority of the Treasury is required for the abandonment of each claim, about which there is legal doubt, before the amount can be finally charged to the Vote for the Relief of Distressed British Seamen, their authority is also required to cover each expense so charged for which the Board of Trade make no claim upon the shipowner, because, in their opinion, he is not legally liable to pay it. This authority it would, of course, be impracticable to obtain.

In short, it is with the Board of Trade that this knowledge and practice rests, and it is idle to attempt

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

to transfer the responsibility from them to another department which has no means of knowledge or judgment except what they must derive from the Board of Trade.

The Board of Trade hope that the Lords Commissioners, when these explanations are laid before them, will see fit to adhere to the course prescribed in their letter of 19th June 1871.

The Secretary, Treasury.

I have, &c.
(signed) *T. H. Farrer.*

(F.)

Treasury Chambers, 23 January 1875.

Sir,
ADVERTING to the Schedules of Claims abandoned by the Board of Trade, which were enclosed in Mr. Treherne's letter of the 30th ultimo, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that these cases had not been previously submitted to this Board, but that, had they been so, my Lords would not have been disposed to withhold their sanction after seeing the explanations offered by the Board of Trade.

My Lords continue, however, to agree with the Comptroller and Auditor General in thinking that the course of procedure adopted by the Board of Trade does not satisfy the recommendation of the Public Accounts Committee in 1871, and that claims of this nature ought not to be reported to the Comptroller and Auditor General as abandoned until they have first been reported to the Treasury, and the abandonment of them confirmed by this Board.

My Lords think that the principles laid down in Mr. Ryan's letter of 23rd January 1873 are perfectly sound; that the proposal from this Board founded on them in the letter (1384) of 5th February 1873 would have met the case; and that the reasoning in the Board of Trade's reply, of the 22nd of the same month, of which a copy was sent to the Comptroller and Auditor in the letter (3107) from this Board of 28th March following, is irreconcilable with the recommendation of the Committee of Public Accounts, made in 1871, if not with any control of the Treasury whatever over departmental expenditure.

My Lords are not aware that they can add anything farther to these observations, with which they must leave the Comptroller and Auditor General to deal as he sees fit.

The Comptroller and Auditor General.

I am, &c.
(signed) *William Lav.*

(G.)

(No. 812.)

Exchequer and Audit Department, 8 May 1875.

Sir,
THE Comptroller and Auditor General having learnt from your replies to Queries 22 and 52 on the account for Relief of Distressed British Seamen, 1874-5, and to previous enquiries respecting the recovery of expenses incurred in relieving seamen who have subsequently died, from the value of the effects left by them, that such recoveries are not enforced unless the effects are sold abroad, I am directed to request that the Board of Trade will favour him with a more explicit statement of their views on this subject.

As the power rests with the Board of Trade of applying the value of effects, in reduction of expenses incurred by the public, the charge on the Vote might be expected to be invariably diminished under the 199th section of the Act of 1854 by the value of the effects of deceased seamen who have been relieved, in the same manner as it is lessened by the wages of living seamen under the 210th section.

But as far as the Comptroller and Auditor General has been informed, effects are not regarded as liable for expenses, except when sold abroad, and in the 71st and 72nd paragraphs of the amended instructions to consuls, directions are given not to sell effects, unless they are of a kind likely to deteriorate by being kept.

It would thus appear that it depends upon the nature of the effects in the judgment of the officers abroad, whether the relatives of deceased seamen who have been relieved, derive no benefit from the value of the effects, or whether the charge on the Vote is increased by the value of the effects transmitted home to relatives.

The Comptroller and Auditor General has no doubt that the Board of Trade have strong reasons for adopting a course, the operation of which, with regard both to the interests of the relatives of deceased seamen, and those of the public, appears to depend upon accidental causes; but as a question of increased expenditure is involved, to what annual amount the Comptroller and Auditor General has no means of estimating, he is desirous to be fully informed of the grounds which have made the Board of Trade consider it proper to draw the above distinction in their regulations respecting the effects of deceased seamen.

The Accounting Officer, Board of Trade.

I have, &c.
(signed) *H. Treherne.*

(H.)

(F. 5346.)

Board of Trade, Whitehall Gardens, 7 June 1875.

Sir,
I AM directed by the Board of Trade to acknowledge the receipt of Mr. Treherne's letter of the 8th ultimo (No. 812), requesting, with reference to a previous correspondence, a more explicit statement of their views as to the "recovery of expenses incurred in relieving seamen, who have subsequently died, from the value of the effects left by them."

In reply I am to state that the administration of the estates of all seamen (with few exceptions) who die on board British ships, or in ports abroad, within six months of having served in a British ship, devolves upon the Board of Trade, under the Merchant Shipping Acts.

About 4,800 of such estates are dealt with each year by the Board of Trade. These estates consist of any wages due to the deceased, and of their personal effects.

O.G.

P P

The

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

The simplest way would, of course, be to turn the effects in each case into money, but the relatives of the dead seamen would, in most cases, rather receive the effects than any cash that might be realised by their sale, even if they realised a fair sum, which they seldom would.

Under these circumstances the Board of Trade have given instructions that effects are not to be sold abroad, unless they would deteriorate in value, or cannot be sent home without involving very great delay or great expense. In a few cases in which effects are so sold, the men to whom they belonged have been relieved at the cost of the public, out of the Parliamentary Vote for the Relief of Distressed British Seamen, and in such cases, provided the balance of wages is insufficient to meet the expense, the proceeds of the sale of the effects are appropriated towards such expense. It is obvious that, in these cases, the reasons which induce the Board of Trade to preserve personal effects out of regard of the feelings of the relatives of the dead men, do not exist, and whilst there is some force in the observation in Mr. Treherne's letter, that "the charge on the Vote might be expected to be invariably diminished under the 199th section of the Act of 1854, by the value of the effects of deceased seamen who have been relieved, in the same manner as it is lessened by the wages of living seamen under the 210th section," I have to point out that it is impossible to assess this value, while to sell the effects in all cases would, for the reasons above stated, be harsh and unjustifiable.

I am also to remind you that a master has no power at law to detain a deceased seaman's effects, in order to cover advances made to him, unless the effects consist of money, or unless the articles for which the advance is charged have been supplied by the master, and it is very questionable whether the Board of Trade would be acting in accordance with this principle, or with ordinary principles of law, were they to look upon the personal effects of deceased seamen solely as so much property having a money value, out of which they might recoup themselves any expenditure which they had incurred. Lastly, I am to call your attention to the fact, of which you have already been made aware, that effects of deceased seamen, received at a mercantile marine office in the United Kingdom, either direct from the masters of their ships, or from consular or colonial officers, if not claimed within a specified time, are sold, and, if no claim is made within a further specified time, the proceeds of the sale, less the cost of conveyance, if any, and the cost of selling them, are paid into the Exchequer.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House, W.C.

I am, &c.
(signed) R. G. C. Hamilton.

(No. 360.)

(I.)

Sir,

Exchequer and Audit Department, 27 February 1875.

WITH reference to a charge which is made upon the Vote for Relief of Distressed British Seamen for the year 1874-75, in respect of a seaman taken in charge by the Consul at Palermo, in consequence of injuries inflicted upon him by the mate of the vessel in which he was serving, and also with reference to queries which have arisen respecting the responsibility of owners of vessels for expenses incurred in respect of injuries received by seamen in the service of their ships, when such injuries have been caused by the master's ill-usage, I am directed by the Comptroller and Auditor General to acquaint you that he has some doubt whether, under the 228th section of the Merchant Shipping Act, owners of vessels are not liable for expenses incurred in respect of hurts or injuries inflicted by the officers of their vessels upon any member of the ship's company.

The opinion of the Law Officers of the Crown, in 1860, appears to the Comptroller and Auditor General to leave the point still open to question, and, under the circumstances, he would suggest that the subject be referred to the legal officer of the Board of Trade, for his view as to whether the words "hurt or injury in the service of the ship" should not be held to include injuries inflicted upon a seaman by any officer of the ship on board of which he is serving.

The Accounting Officer, Board of Trade.

I have, &c.
(signed) H. Treherne.

(No. F. 2534.)

(J.)

Sir,

Board of Trade, Whitehall Gardens, 5 March 1875.

I AM directed by the Board of Trade to acknowledge the receipt of Mr. Treherne's letter, of the 27th ultimo, No. 360, suggesting that their legal officer should be asked for his view as to whether the words "hurt or injury in the service of the ship," used in Section 228 of the Merchant Shipping Act, 1854, should not be held to include injuries inflicted upon a seaman by any officer of the ship, as it appears to you the opinion of the Law Officers of the Crown, given in 1860, leaves the point still open to question.

In reply, I am to inform you that a case in which a mate struck a seaman, and the blow so injured his jaw that he had to remain for about three months in hospital at Buenos Ayres in consequence, was submitted by this Board to the Solicitor of Customs in the year 1870, and he reported that the case did not come within the provisions of Section 228.

The papers relative to this case will be handed over to your examiners in this department for inspection.

To the Comptroller and Auditor General,
Somerset House, W.C.

I am, &c.
(signed) R. G. C. Hamilton.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOSPITALS and INFIRMARIES, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Board of Superintendence (Dublin Hospitals) 19 & 20 Vict. c. 110, s. 16:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	153 - -	153 - -	-	-
B.—Rent - - - - -	70 - -	70 - -	-	-
C.—Incidental Expenses - - - - -	5 - -	5 14 -	-	14 -
D.—Grants in Aid of Hospitals - - - - -	16,750 - -	16,750 - -	-	-
E.—Grants to Treasurers of Public Infirmarys - -	1,782 - -	1,737 5 9	44 14 3	-
£.	18,760 - -	18,715 19 9	44 14 3	- 14 -
Deduct Deficit - - - - -			- 14 -	
Net Surplus to be surrendered - - - £.			44 - 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Under-estimated.

E.—Death of a medical officer.

The Lords Commissioners of Her Majesty's Treasury have sanctioned the payment of the Excess upon Sub-Head C. being met out of the Savings on the other Sub-Heads of the Vote.

The Surplus of 46 l. 1 s. 6 d., shown on the Account of the Vote "Hospitals and Infirmarys, Ireland," for the year ended 31st March 1874, has been surrendered.

Dublin Castle, 28 May 1875.

Thomas H. Taylor,

Clerk in charge of Accounts.

T. H. Burke,

Accounting Officer.

I certify that, to the extent to which the Services are susceptible of a detailed examination, this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,

J. W. Soady.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head C., "Incidental Expenses," the Expenditure has exceeded the Estimate by the sum of 14 s.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 44 l. 0 s. 3 d., which will have to be surrendered to the Exchequer.

	£. s. d.
Grant - - - - -	18,760 - -
Expenditure - - - - -	18,715 19 9
Net Surplus - - - £.	44 - 3

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, GREAT BRITAIN, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Toulonese and Corsican Emigrants, &c. -	221 - -	170 11 -	50 9 -	- - -
B.—Polish Refugees - - - - -	1,120 - -	1,155 1 -	- - -	35 1 -
C.—Distressed Spaniards - - - - -	470 - -	420 - -	50 - -	- - -
D.—French Refugees - - - - -	352 - -	319 19 -	32 1 -	- - -
E.—Her Majesty's Charities and Bounties, Scotland	1,880 - -	1,851 14 9	28 5 3	- - -
F.—Corporation of Berwick, Repairs of Bridge -	90 - -	90 9 -	- - -	9 - -
G.—Incumbents and Schoolmasters, Isle of Man -	90 - -	89 9 -	- 11 -	- - -
H.—Minister of Gaelic Church, Cromarty - - -	100 - -	50 - -	50 - -	- - -
I.—Clarges' Annuity - - - - -	500 - -	500 - -	- - -	- - -
K.—Refuge for the Destitute - - - - -	325 - -	325 - -	- - -	- - -
£.	5,148 - -	4,972 3 9	211 6 3	35 10 -
Deduct Deficit - - - - -			35 10 -	- - -
Net Surplus to be surrendered - - - £.			175 16 3	- - -

Estimated amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., C., D., and E.—These charges are in course of gradual diminution.

B.—This deficit arose by payment of a pension in arrear, which had not been claimed for several years.

F. and G.—Fractions of a £.

H.—This charge on Public Funds has been discontinued.

The Surplus of 208*l.* 11*s.* 3*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,
GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads: °

B.—Polish Refugees.

F.—Corporation of Berwick, Repairs of Bridge.

2. The Net Surplus to be surrendered is, as shown by the Account, 175*l.* 16*s.* 3*d.*

	£.	s.	d.
Grant - - - - -	5,148	-	-
Expenditure - - - - -	4,972	3	9
Net Surplus - - -	£. 175	16	3

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Concordatum Fund for Charitable Allowances	4,132 — —	4,132 — —	—	—
B.—Her Majesty's Bounty - - - -	179 — —	178 14 6	— 5 6	—
C.—Grant in Aid of Rent and Taxes of Shelter for Females discharged from Prison.	50 — —	50 — —	—	—
D.—Invalid Foundlings - - - -	380 — —	352 9 6	27 10 6	—
E.—Lunatics and Idiots - - - -	852 — —	852 16 6	- - -	- 16 6
	£. 5,593 — —	5,566 — 6	27 16 —	- 16 6
Deduct Deficit - - - - -			- 16 6	
Net Surplus to be surrendered - - - £.			26 19 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Fractions of £.

D.—Death of invalid foundling.

E.—Fraction of £. omitted in Estimate.

The Lords Commissioners of Her Majesty's Treasury have approved of the Excess upon Sub-Head E. being met out of the savings upon other Sub-Heads of the Vote.

The Grant has been taken for 45*l.* 11*s.* 11*d.*, the Deficit shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Ireland," for the year ended 31st March 1874.

Dublin Castle, 28 May 1875.

Thomas H. Taylor,
Clerk in charge of Accounts.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,
IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head E., "Lunatics and Idiots," has exceeded the amount provided in the Estimate by the sum of 16*s.* 6*d.*

2. There is, as shown by the Account, a Net Surplus on the Grant amounting to 26*l.* 19*s.* 6*d.*, which will have to be surrendered to the Exchequer.

						£.	s.	d.
Grant	-	.	-	-	-	5,593	-	-
Expenditure	-	-	-	-	-	5,566	-	6
Net Surplus - - -						£. 26	19	6

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VI. has fallen short of the Grants for the Year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 492 *l.* 17 *s.* 6*d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances	430,957	429,483 6 10	1,473 13 2	- - -	- - -	- 1 5
2	Merchant Seamen's Fund, Pensions, &c. -	38,738	37,779 15 7	958 4 5	- - -	700 - -	525 6 4
3	Relief of Distressed British Seamen Abroad	29,000	31,185 16 1	- - -	2,185 16 1	1,000 - -	2,050 18 2
4	Hospitals and Infirmaries, Ireland - - -	18,760	18,715 19 9	44 - 3	—	—	—
5	Miscellaneous Charitable and other Allow- ances, Great Britain - - - - }	5,148	4,972 3 9	175 16 3	—	—	—
6	Miscellaneous Charitable and other Allow- ances, Ireland - - - - }	5,593	5,566 - 6	26 19 6	—	—	—
TOTAL - - - £.		528,196	527,703 2 6	2,678 13 7	2,185 16 1	1,700 - -	2,576 5 11
NET SURPLUS - - - £. 492 17 6						More than Estimated } £. 876 5 11	

Exchequer and Audit Department,
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS.
1874-75.

C L A S S V I I .

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1875 ; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VII.

VOTE I.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
RIVERS POLLUTION INQUIRY :				
A.—Salaries - - - - -	£. s. d.	£. s. d.	£. s. d.	£. s. d.
C.—Laboratory - - - - -	566 - -	946 18 4	- - -	380 18 4
D.—Travelling Expenses - - - - -	150 - -	388 19 -	- - -	238 19 -
E.—Incidental Expenses - - - - -	125 - -	246 6 -	- - -	121 6 -
	59 - -	89 3 11	- - -	30 3 11
£.	900 - -	1,671 7 3	- - -	771 7 3
JUDICATURE COMMISSION :				
F.—Salaries - - - - -	569 - -	284 10 -	284 10 -	- - -
G.—Travelling Expenses - - - - -	230 - -	47 10 9	182 9 3	- - -
H.—Shorthand Writing - - - - -	70 - -	- - -	70 - -	- - -
I.—Incidental Expenses - - - - -	200 - -	57 19 8	142 - 4	- - -
£.	1,069 - -	390 - 5	678 19 7	- - -
PUBLIC SCHOOLS COMMISSION :				
K.—Salaries - - - - -	293 - -	342 4 7	- - -	49 4 7
L.—Travelling Expenses - - - - -	15 - -	- 19 3	14 - 9	- - -
M.—Incidental Expenses - - - - -	30 - -	13 8 7	16 11 5	- - -
£.	338 - -	356 12 5	30 12 2	49 4 7
HISTORICAL MANUSCRIPTS COMMISSION :				
N.—Salaries - - - - -	1,010 - -	1,231 9 5	- - -	221 9 5
O.—House of Lords Papers Arrangement - - - - -	500 - -	473 8 6	26 11 6	- - -
P.—Travelling Expenses - - - - -	130 - -	80 8 8	49 11 4	- - -
Q.—Incidental Expenses - - - - -	60 - -	10 1 9	49 18 3	- - -
£.	1,700 - -	1,795 8 4	126 1 1	221 9 5
AID TO SCIENCE COMMISSION :				
R.—Salaries - - - - -	512 - -	502 10 -	9 10 -	- - -
S.—Shorthand Writing - - - - -	30 - -	- - -	30 - -	- - -
T.—Travelling Expenses - - - - -	100 - -	78 7 11	21 12 1	- - -
U.—Incidental Expenses - - - - -	25 - -	18 6 2	6 13 10	- - -
£.	667 - -	599 4 1	67 15 11	- - -
ENDOWED SCHOOLS (SCOTLAND) COMMISSION :				
V.—Salaries - - - - -	290 - -	838 15 9	- - -	548 15 9
W.—Travelling Expenses - - - - -	130 - -	289 19 7	- - -	159 19 7
X.—Shorthand Writing - - - - -	- - -	29 10 8	- - -	29 10 8
Y.—Incidental Expenses - - - - -	50 - -	67 13 9	- - -	17 13 9
£.	470 - -	1,225 19 9	- - -	755 19 9
UNSEAWORTHY SHIPS COMMISSION :				
Z.—Salaries - - - - -	276 - -	376 - 3	- - -	100 - 3
A 1.—Travelling Expenses - - - - -	560 - -	130 9 9	429 10 3	- - -
B 1.—Shorthand Writing - - - - -	187 - -	638 - -	- - -	451 - -
C 1.—Incidental Expenses - - - - -	150 - -	123 16 -	26 4 -	- - -
C 2.—Statistics - - - - -	- - -	440 - -	- - -	440 - -
£.	1,173 - -	1,708 6 -	455 14 3	991 - 3
RAILWAY COMMISSION :				
D 1.—Salaries - - - - -	9,955 - -	9,866 18 -	88 2 -	- - -
E 1.—Travelling Expenses - - - - -	150 - -	7 1 6	142 18 6	- - -
F 1.—Shorthand Writing - - - - -	200 - -	- - -	200 - -	- - -
G 1.—Incidental Expenses - - - - -	50 - -	27 15 1	22 4 11	- - -
£.	10,355 - -	9,901 14 7	453 5 5	- - -
Carried forward - - - £.	16,672 - -	17,648 12 10	1,812 8 5	2,789 1 3

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	16,672 - -	17,648 12 10	1,812 8 5		2,789 1 3	
LEGAL DEPARTMENTS COMMISSION :						
H 1.—Salaries - - - - -	110 - -	154 4 5	- - -		44 4 5	
I 1.—Travelling Expenses - - - - -	500 - -	107 4 1	392 15 11		- - -	
K 1.—Shorthand Writing - - - - -	300 - -	302 13 4	- - -		2 13 4	
L 1.—Incidental Expenses - - - - -	20 - -	7 19 7	12 - 5		- - -	
£.	930 - -	572 1 5	404 16 4		46 17 9	
VIENNA EXHIBITION COMMISSION :						
M 1.—Salaries and Allowances - - - - -	700 - -	*1,936 5 -	- - -		1,236 5 -	
N 1.—Travelling Expenses - - - - -	80 - -	117 - 1	- - -		37 - 1	
O 1.—Incidental Expenses - - - - -	4,900 - -	2,647 4 2	2,252 15 10		- - -	
P 1.—Expenses of Machinery in Motion - - - - -	2,080 - -	3,002 18 7	- - -		922 18 7	
£.	7,760 - -	7,703 7 10	2,252 15 10		2,196 3 8	
OFFICERS' MEMORIAL COMMISSION :						
Salaries - - - - -		193 19 -				
Travelling Expenses - - - - -		7 7 8				
Shorthand Writing - - - - -		77 17 4				
LABOUR LAWS COMMISSION :						
Salaries - - - - -		432 17 6				
Travelling Expenses - - - - -		60 5 7				
Incidental Expenses - - - - -		41 10 7				
RAILWAY (ACCIDENTS) COMMISSION :						
Salaries - - - - -		406 19 -				
Travelling Expenses - - - - -		29 13 10				
Incidental Expenses - - - - -		37 1 6				
CIVIL SERVICE INQUIRY COMMISSION :						
Travelling - - - - -		54 6 9				
Shorthand Writing - - - - -		231 14 -				
Incidental Expenses - - - - -		- 15 3				
UNIVERSITIES COMMISSION :						
Salaries - - - - -	5,000 - -	405 19 7	2,061 7 -		- - -	
Travelling Expenses - - - - -		63 19 2				
Incidental Expenses - - - - -		- 1 2				
FRIENDLY SOCIETIES COMMISSION :						
Salaries - - - - -		253 1 10				
Travelling Expenses - - - - -		2 1 6				
Incidental Expenses - - - - -		- 8 9				
CIVIL SERVICE (IRELAND) COMMISSION :						
Salaries - - - - -		18 - -				
Travelling Expenses - - - - -		66 7 3				
Shorthand Writing - - - - -		1 11 6				
Incidental Expenses - - - - -		21 15 6				
TREASON FELONY COMMISSION :						
Salaries - - - - -		500 - -				
ARMY PROMOTION COMMISSION :						
Salaries - - - - -		- 18 9				
	5,000 - -	2,938 13 -	2,061 7 -		- - -	
£.	30,362 - -	28,862 15 1	6,531 7 7		5,032 2 8	
Deduct Deficit - - - - -			5032 2 8			
Net Surplus to be surrendered - - £.			1,499 4 11			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - Nil.

* This charge includes Payments to two Officers of the Science and Art Department. See p. 220.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Rivers Pollution Inquiry.—The business of this Commission did not cease so soon as was expected, hence these excesses.

Judicature Commission.—This Commission closed its work before the time anticipated when the Estimate was prepared.

Public Schools Commission.—The business of this Commission was continued for a month longer than was expected when the Estimate was prepared.

Historical Manuscripts Commission.—The Expenditure of this Commission approximates closely to the Estimate. The increase on the Estimate for "Salaries" arises mainly from the payments for "Preparation of Index" having amounted to more than the sum estimated.

Aid to Science Commission.—The total expenditure in this case approximates nearly to the estimated amount.

Endowed Schools (Scotland) Commission.—The Estimate was for six months only, but the proceedings of this Commission were allowed to be continued until nearly the close of the year; besides which, certain unlooked-for claims came in course of payment.

Unseaworthy Ships Commission.—Various claims came in course of payment which were not anticipated when the Estimate was prepared.

Railway Commission:

D 1.—A sum provided for remuneration to Assessors was not paid.

E 1., F 1., and G 1.—No precise Estimate could be formed as to these Expenses.

Legal Departments Commission:

H 1.—The cost of preparing the Index and Digest was more than was anticipated.

I 1.—The Estimate for these expenses was based on the assumption that the inquiries of the Commission would have to be prosecuted in Edinburgh and Dublin, as well as in London, but this was not done, hence this saving.

K 1.—Approximate Estimate.

L 1.—These expenses cannot be estimated precisely.

Vienna Exhibition Commission.—These are the final charges for this Commission.

The following is a Statement of the Total Expenditure thereon:—

	£.	s.	d.
Salaries and Special Allowances for Maintenance - - - - -	14,870	-	-
Travelling Expenses - - - - -	1,901	16	7
Rent of Offices in Vienna - - - - -	435	2	5
Expenses of Machinery in Motion - - - - -	5,456	12	5
Expenses connected with Buildings and Gardens, Transport of Materials, Preparation of Reports, &c. - - - - -	6,089	14	6
	£.	s.	d.
1872-73 - - - - -	2,704	17	6
1873-74 - - - - -	18,345	-	7
1874-75 - - - - -	7,703	7	10
	£. 28,753	5	11

No reliable Estimate can be formed of the number and costs of the Commissions that may be appointed during the year for which the Estimate is prepared; and it is often difficult to estimate outstanding charges which may come in course of payment on account of Commissions which may have been closed.

Memo.—With reference to the variations between Expenditure and Grant in the cases which are not specially explained above, it should be stated that the Estimate for Temporary Commissions is framed from information furnished by the Commissioners or their Secretaries. It is presumed that the uncertain nature of the Expenses prevented them from arriving at more accurate figures.

A Grant has been taken for 2,482 l. 3 s. 8 d., the Deficit shown on the Account of the Vote "Temporary Commissions," for the Year ended 31st March 1874.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

Rivers Pollution Inquiry—

- A.—Salaries.
- C.—Laboratory.
- D.—Travelling Expenses.
- E.—Incidental Expenses.

Public Schools Commission—

- K.—Salaries.

Historical Manuscripts Commission—

- N.—Salaries.

Endowed Schools (Scotland) Commission—

- V.—Salaries.
- W.—Travelling Expenses.
- X.—Shorthand Writing.
- Y.—Incidental Expenses.

Unseaworthy Ships Commission—

- Z.—Salaries.
- B 1.—Shorthand Writing.
- C 2.—Statistics.

Legal Departments Commission—

- H 1.—Salaries.
- K 1.—Shorthand Writing.

Vienna Exhibition Commission—

- M 1.—Salaries and Allowances.
- N 1.—Travelling Expenses.
- P 1.—Expenses of Machinery in Motion.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,499 *l.* 4 *s.* 11 *d.*

							£.	s.	d.
Grant	-	-	-	-	-	-	30,362	-	-
Expenditure	-	-	-	-	-	-	28,862	15	1
Net Surplus	-	-	-	-	-	-	£. 1,499	4	11

CIVIL SERVICE ESTIMATES—CLASS VII—*continued.*

VOTE 2.

DEEP SEA EXPLORING EXPEDITION

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1875, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	2,245 - -	2,252 17 6	- - -	7 17 6
B.—Instruments, Stores, &c. - - - - -	400 - -	651 15 5	- - -	251 15 5
C.—Messing - - - - -	500 - -	521 9 -	- - -	21 9 -
D.—Incidents - - - - -	- - -	80 13 -	- - -	80 13 -
	£. 3,145 - -	3,506 14 11	- - -	
Deficit to be voted - - - £.				361 14 11

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—It became necessary to hire a Photographer at a rate of Pay beyond that provided for in the Estimate.
 B.—No exact Estimate could be formed in England of the requirements of the Expedition for Stores.
 C.—Approximate Estimate.
 D.—The probability of Charges being incurred under this Head was not reported by the Admiralty at the time the Estimate was framed, hence no provision was made.

A Grant has been taken for 711 l. 16 s. 3 d., the Deficit shown on the account of the Vote "Deep Sea Exploring Expedition," for the year ended 31st March 1874.

Treasury Chambers, }
 12 January 1876.

R. E. Welby,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 C. A. de Valmer.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 2.

DEEP SEA EXPLORING EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Account, which should, in accordance with the Schedule to the Exchequer and Audit Act, have been delivered to this Department on or before the 30th November 1875, was not received till the 14th January 1876. Late delivery of Account.
2. Expenditure in excess of the Estimate has taken place under each Sub-head of the Vote. Excesses.
3. The Deficit to be voted is, as shown by the Account, 361 *l.* 14 *s.* 11 *d.* Deficit.

	£.	s.	d.
Grant - - - - -	3,145	-	-
Expenditure - - - - -	3,506	14	11
Deficit - - - - -	£. 361	14	11

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Services under the Lord Chamberlain's Department not provided for in Civil List - - -	2,700 - -	2,524 5 -	175 15 -	—
B.—Fees on Appointments, &c. - - - -	3,600 - -	3,390 11 9	209 8 3	—
C.—The Tower of London - - - -	105 - -	- - -	105 - -	—
D.—Tower of London Jewel House - - - -	724 - -	751 11 1	- - -	27 11 1
E.—Salaries of Officers, Dover Castle - - -	70 - -	70 - -	—	—
F.—Salaries, &c., of Receiver and Assistant Receiver of Hereditary Revenue - - - -	862 - -	861 13 4	- 6 8	—
G.—Creation and other Ancient Fees - - -	602 - -	462 18 8	139 1 4	—
H.—Maintenance of Prince Alamayou Simyen -	700 - -	700 - -	—	—
£.	9,363 - -	8,760 19 10	629 11 3	27 11 1
Deduct Deficit - - - - -			27 11 1	
Net Surplus to be surrendered - - £.			602 - 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - - - 2,800 - -
 - - - - - 3,394 2 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., and D.—Approximate Estimates.

Note.—Under Treasury Minute dated 17th August 1874, of the sums charged and discharged by Treasury direction in the books of the Inland Revenue Department for stamps on appointments, in the year 1874-75, and not paid for by the appointees.

Date on which Stamp was Impressed.	NAME.	OFFICE OR RANK.	PARTICULARS.	Amount of Stamp Duty Charged.	Amount of Stamp Duty Remitted.
				£. s. d.	£. s. d.
29 July 1874 -	- - - -	- - - - -	Charges on Letters Patent erecting Gold Coast and Lagos into a separate Colony.	10 2 -	10 2 -
29 July 1874 -	Capt. G. C. Strahan -	Governor of New Gold Coast Colony.	Formerly Administrator of the Government of the Settlement of Lagos, and subsequently appointed to the Governorship of the New Gold Coast Colony.	150 - -	*85 - -
28 Aug. 1874 -	Hon. H. T. Irving, C.M.G.	Governor and Commander in Chief of the Island of Trinidad.	Transferred from Governorship of Leeward Islands to that of the Island of Trinidad.	200 - -	*150 - -
10 Nov. 1874 -	W. C. F. Robinson, Esq., C.M.G.	Governor of Western Australia.	Transferred from Governorship of Prince Edward's Island to that of Western Australia.	125 - -	*75 - -
10 Nov. 1874 -	Hon. G. Berkeley, C.M.G.	Governor of Leeward Islands.	Transferred from Governorship of West African Settlements to that of the Leeward Islands on the erection of the Settlements of Gold Coast and Lagos into a separate Colony.	160 2 -	*160 2 -
10 Nov. 1874 -	W. W. Cairns, Esq., C.M.G.	Governor of Queensland -	Transferred from Governorship of Trinidad to that of Queensland.	250 - -	*200 - -
10 Nov. 1874 -	Marquis of Normanby	Governor of New Zealand	Transferred from Governorship of Queensland to that of New Zealand.	250 - -	*195 - -
8 Jan. 1875 -	- - - -	- - - - -	Charges on Charter erecting West African Settlements into a separate Colony.	10 2 -	10 2 -
22 Jan. 1875 -	- - - -	- - - - -	Charges on Letters Patent erecting Fiji into a Colony.	10 2 -	10 2 -
22 Jan. 1875 -	The Hon. Sir A. H. Gordon, K.C.M.G.	Governor of Fiji - -	Transferred from Governorship of Mauritius to that of Fiji.	260 2 -	*200 - -
18 Feb. 1875 -	Sir J. G. Innes - -	Attorney General of New South Wales.	Letters Patent conferring the honour of Knighthood.	80 2 -	80 2 -
20 Feb. 1875 -	Major General Sir Garnet Wolseley.	Administrator of the Government of Natal.	Commission appointing Major General Sir G. Wolseley to be Administrator of the Government of Natal pending the appointment of a successor to Lieutenant Governor, Sir B. C. C. Pine.	250 - -	250 - -

* Being the amount of Duty (or part of) paid on former Commission.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.—MISCELLANEOUS EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

C.—The bailiff died, and no claim was made on behalf of his representatives until after the close of the year. No application was made for the contingent allowance of the constable.

F.—Fraction of a £.

G.—These fees are claimed at irregular times.

Extra Receipts.—These consist entirely of fees received from visitors to the Tower of London Jewel House for the year to 31st March 1875. They proved to be more than was anticipated.

The Surplus of 136 l. 17 s. 2 d., shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-head:—

D.—Tower of London Jewel House.

2. The Net Surplus to be surrendered is, as shown by the Account, 602 l. 0 s. 2 d.

	£.	s.	d.
Grant - - - - -	9,363	-	-
Expenditure - - - - -	8,760	19	10
Net Surplus - - - - -	£. 602	-	2

CIVIL SERVICE ESTIMATES—CLASS VII.

VOTE 4.

MARRIAGE OF HIS ROYAL HIGHNESS THE DUKE OF EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MARRIAGE OF HIS ROYAL HIGHNESS THE DUKE OF EDINBURGH, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Grant.	More than Grant.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Marriage of His Royal Highness the Duke of Edinburgh - - - - -	5,883 - -	5,882 5 3	- 14 9	—
Surplus to be surrendered - - - £.			- 14 9	

Estimated Amount of Extra Receipts payable to Exchequer	-	-	-	-	-	-	-	Nil.
---	---	---	---	---	---	---	---	------

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - - Nil.

EXPLANATION of the causes of Variation between Expenditure and Grant.

Fraction of a £.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 14 s. 9 d.

										£.	<i>s.</i>	<i>d.</i>
Grant	-	-	-	-	-	-	-	-	-	5,883	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,882	5	3
										Surplus	- £.	- 14 9

CIVIL SERVICE ESTIMATES—CLASS VII.—continued.

VOTE 5.

GRANT TO FAMILY OF DR. LIVINGSTONE, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GRANT TO FAMILY OF DR. LIVINGSTONE, &c., in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Family of Dr. Livingstone - - - -	3,000 - -	3,000 - -	- - -	- - -
B.—Servants of Dr. Livingstone - - - -	904 - -	902 6 6	1 13 6	- - -
C.—Funeral of Dr. Livingstone - - - -	500 - -	500 19 1	- - -	- 19 1
	£. 4,404 - -	4,403 5 7	1 13 6	- 19 1
Deduct Deficit - - - - -			- 19 1	
Net Surplus to be surrendered - - - £.			- 14 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil
Amount of Extra Receipts realised in the Year 1874-75, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Over estimate.
C.—Fraction of a pound.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Head:
C.—Funeral of Dr. Livingstone
2. The Net Surplus to be surrendered is, as shown by the Account, 14 s. 5 d.

	£.	s.	d.
Grant - - - - -	4,404	-	-
Expenditure - - - - -	4,403	5	7
Net Surplus - - - £.	-	14	5

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 6.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS to the CIVIL CONTINGENCIES FUND, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1874.	13,247 - -	13,246 3 -	- 17 -	-
Surplus to be surrendered - - - £.			- 17 -	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - -	5 - 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Fraction of a £.

Extra Receipts.—These receipts consist of sums received in respect of defalcations at the Consulate at Callao, which were met from Civil Contingencies.

The Surplus of 12 s. 6 d., shown on the Account of the Vote "Repayments to Civil Contingencies Fund," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 6.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. WITH reference to observations in my Reports on the Accounts for the years 1872-3 and 1873-4, to the effect that steps had been taken to recover a portion of the defalcations at the Consulate at Callao, I have to state that a further sum of 5 *l.* 0 *s.* 3 *d.* has been recovered in the year 1874-5 from Mr. Barton, and paid into the Exchequer.

2. The Surplus to be surrendered is, as shown by the Account, 17 *s.*

								£.	s.	d.
Grant	-	-	-	-	-	-	-	13,247	-	-
Expenditure	-	-	-	-	-	-	-	13,246	3	-
Surplus . - - -								£.	-	17 -

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 7.

ASHANTEE EXPEDITION, GRATUITIES, AND PRIZE PAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ASHANTEE EXPEDITION, GRATUITIES, and PRIZE PAY, in the Year ended 31st March 1875, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Army—Officers and Men - - - -	12,500 - -	12,480 17 3	69 2 9	—
B.—Navy—Officers and Men - - - -	16,300 - -	8,143 12 1	8,156 7 11	—
C.—Captain Glover, and Expedition Gratuities, Compensations, &c.	5,000 - -	3,919 15 2	1,080 4 10	—
D.—Agency on Prize Money and Indemnity - -	192 - -	191 18 9	- 1 3	—
	£. 33,992 - -	24,686 3 3		—
Surplus to be surrendered - - - £.			9,305 16 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. B. C.—It was not found practicable to make all the payments chargeable against these Sub-Heads in the Financial Year 1874-75.

D.—Fraction of a pound.

Treasury Chambers,
12 January 1876.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 7.

ASHANTEE EXPEDITION, GRATUITIES AND PRIZE PAY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

A.—ARMY.

1. THIS Account, which should, in accordance with the Schedule of the Exchequer and Audit Act, have been delivered to this department on or before the 30th of November 1875, was not received till the 14th of January 1876. Late delivery of Account.

2. Sums amounting to 63 *l.* 3 *s.* 9 *d.* are included under this Sub-head, as having been transferred to Deserters' Effects. As the claims of the Deserters were forfeited under Clause 3 of Act 2 & 3 Will. 4, c. 53, this amount, 63 *l.* 3 *s.* 9 *d.*, does not appear to be a proper charge against the Vote. It having, however, been ascertained that the amount has already been paid over to the Exchequer by the War Office, it does not appear that any adequate advantage would be gained by diminishing the amount charged against this Sub-head. Inadmissible charge.

3. Under Sub-head A. are also included sums amounting to 649 *l.* 7 *s.* 6 *d.* for transfers to representatives of deceased persons. These sums are unsupported by receipts, but the Accountant General of the Army having certified that the sums have been brought to credit in the non-effective accounts of the deceased officers and men respectively, I have admitted these transfers with reference to Act 26 & 27 Vict. c. 57, which places such sums at the disposal of the Secretary of State for War. Sums unsupported by receipts.

4. A sum of 22 *l.* 10 *s.* is also included under Sub-head A., as having been paid to Surgeon Gouldsbury for a gratuity specially allowed. The order for payment being dated 3rd August 1875, I am unable to admit this payment as a proper charge against the Vote for the year 1874-75. Special gratuity.

5. A further sum of 1 *l.* 12 *s.* 6 *d.* is also included under Sub-head A. as having been transferred to Deserters' Effects, Rifle Brigade. This amount having been twice claimed, but not included in the amount (63 *l.* 3 *s.* 9 *d.*) paid over to the Exchequer (*see par. 1*), I am unable to admit it as a proper charge against the Vote. Deserters' effects, Rifle Brigade.

B.—NAVY.

6. Included under this Sub-head are two sums of 3 *l.* 5 *s.* and 2 *l.* 15 *s.*, paid by the Coast Guard District Paymaster at Weymouth. The men's receipts have been mislaid by the Admiralty, but as I have no reason to doubt that the payments were actually made, I have admitted the sum of 6 *l.* as a claim against the Vote. Sums for which receipts are not produced.

7. The deduction of the amounts referred to in the paragraphs 4 and 5 of this Report will reduce the Expenditure under Sub-head A., from 12,430 *l.* 17 *s.* 3 *d.* to 12,406 *l.* 14 *s.* 9 *d.*, and will raise the amount to be surrendered to 9,329 *l.* 19 *s.* 3 *d.* instead of 9,305 *l.* 16 *s.* 9 *d.*, as shown by the Account. Amended Surplus.

	£.	s.	d.
Grant	33,992	—	—
Expenditure	24,662	—	9
Surplus	£. 9,329	19	3

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 8.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MEDITERRANEAN EXTENSION TELEGRAPH COMPANY, in the Year ended 31st March 1875, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Subsidy to the Mediterranean Extension Telegraph Company - - - - -	4,859 - -	4,858 19 4	- - 8	-
Surplus to be surrendered - - - £.			- - 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1874-75, and paid over to Exchequer - Nil.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Fraction of a Shilling.

The Surplus of 183 *l.* 8 *s.* 3 *d.*, shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1874, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 8 *d.*

	£.	s.	d.
Grant - - - - -	4,859	-	-
Expenditure - - - - -	4,858	19	4
Surplus - - - £.	-	-	8

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VII. has fallen short of the Grants for the Year 1874-75.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 11,071 *l.* 16 *s.* 3 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions - - - -	30,362	28,862 15 1	1,499 4 11	—	—	—
2	Deep Sea Exploring Expedition - - -	3,145	3,506 14 11	- - -	361 14 11	—	—
3	Miscellaneous Expenses - - - -	9,363	8,760 19 10	602 - 2	- - -	2,800 - -	3,394 2 6
4	Marriage of H.R.H. the Duke of Edinburgh	5,883	5,882 5 3	- 14 9	—	—	—
5	Grant to Family of Dr. Livingstone, &c. -	4,404	4,403 5 7	- 14 5	—	—	—
6	Repayments to the Civil Contingencies Fund	13,247	13,246 3 -	- 17 -	- - -	- - -	5 - 3
7	Ashantee Expedition; Gratuities and Prize Pay	33,992	24,662 - 9	9,329 19 3	—	—	—
8	Mediterranean Extension Telegraph Company	4,859	4,858 19 4	- - 8	—	—	—
TOTAL - - £.		105,255	94,183 3 9	11,433 11 2	361 14 11	2,800 - -	3,399 2 9
NET SURPLUS - - - £. 11,071 16 3						More than Estimated }	£. 599 2 9

Exchequer and Audit Department,
31 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

REVENUE DEPARTMENTS,
AND
POST OFFICE PACKET AND TELEGRAPH
SERVICES,
1874-75.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES, Votes 1, 2, 3, 4, and 5, for the Year ended 31st March 1875; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1. - - - - -

C U S T O M S. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CUSTOMS
Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant	
			Less than Granted.	More than Granted.
A.—Superintending Establishment :				
1.—Salaries, and Allowances in addition thereto -	£. s. d. 61,060 - -	£. s. d. 61,394 11 1	£. s. d. - - -	£. s. d. 334 11 1
2.—Travelling and Subsistence Allowances and Incidental Expenses - - - - -	1,000 - -	587 1 9	412 18 3	- - -
£.	62,060 - -	61,981 12 10	412 18 3	334 11 1
B.—Establishment of the Port of London :				
1.—Salaries, and Allowances in addition thereto -	263,093 - -	257,425 6 3	5,667 13 9	- - -
2.—Travelling and Subsistence Allowances - - -	4,000 - -	3,866 9 5	133 10 7	- - -
3.—Rent - - - - -	4,200 - -	5,503 2 5	- - -	1,303 2 5
4.—Rates, Taxes, and Insurance - - - - -	1,800 - -	1,623 3 5	176 16 7	- - -
5.—Clothing at all the Ports - - - - -	1,200 - -	1,712 18 9	- - -	512 18 9
6.—Expense of the Revenue Vessel "Vigilant" - - -	2,000 - -	1,814 13 6	185 6 6	- - -
7.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - -	1,450 - -	916 2 11	533 17 1	- - -
8.—Gauging Instruments, Scales, Weights, &c. at all the Ports - - - - -	1,200 - -	1,561 3 -	- - -	361 3 -
9.—Expense of protecting Custom House from Fire -	550 - -	559 2 6	- - -	9 2 6
10.—Incidental Expenses - - - - -	6,400 - -	6,712 12 6	- - -	312 12 6
£.	285,893 - -	281,694 14 8	6,697 4 6	2,498 19 2
C.—Establishment of the Port of Liverpool :				
1.—Salaries, and Allowances in addition thereto -	111,820 - -	104,925 8 7	6,894 11 5	- - -
2.—Travelling and Subsistence Allowances - - -	300 - -	307 19 -	- - -	7 19 -
3.—Rent - - - - -	7,460 - -	6,763 2 -	696 18 -	- - -
4.—Rates, Taxes, and Insurance - - - - -	98 - -	58 15 -	39 5 -	- - -
5.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - -	400 - -	171 7 5	228 12 7	- - -
6.—Incidental Expenses - - - - -	1,800 - -	1,849 3 9	- - -	49 3 9
£.	121,878 - -	114,075 15 9	7,859 7 -	57 2 9
D.—Establishments other than London and Liverpool :				
1.—Salaries, and Allowances in addition thereto -	320,634 - -	319,600 11 8	1,033 8 4	- - -
2.—Travelling and Subsistence Allowances and Removal Expenses - - - - -	6,196 - -	7,098 18 3	- - -	902 18 3
3.—Rent - - - - -	12,624 - -	12,230 10 6	393 9 6	- - -
4.—Rates, Taxes, and Insurance - - - - -	790 - -	780 4 -	9 16 -	- - -
5.—Purchase of and Repairs to Boats, and Stores for the same - - - - -	1,476 - -	2,826 11 3	- - -	1,350 11 3
6.—Incidental Expenses - - - - -	9,093 - -	7,389 10 1	1,703 9 11	- - -
£.	350,813 - -	349,926 5 9	3,140 3 9	2,253 9 6
Carried forward - - - £.	820,644 - -	807,678 9 -	18,109 13 6	5,144 2 6

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 1.

- - - - - C U S T O M S.

DEPARTMENT, in the Year ended 31st March 1875, showing the
each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—The Deficit in this case being small, no observation seems necessary.

2.—Less travelling this year than was anticipated.

B. 1.—The Surplus in this case arises chiefly from the reduction of the establishment consequent upon the abolition of the sugar duties.

2.—Casual fluctuation.

3.—The arrears referred to in last year's Appropriation Account have now been paid.

4.—Certain taxes due were not claimed in time for this Account.

5.—Larger payments for clothing than anticipated.

6 to 10.—Casual fluctuation of Expenditure.

C. 1.—Same explanation as B. 1.

2.—No observation seems necessary.

3.—The amount has been over-estimated in this case.

4 to 6.—Casual fluctuation of Expenditure.

D. 1.—Same explanation as B. 1.

2.—Owing to alterations in establishments, more removals took place than anticipated.

3.—Certain rents not applied for in time for this Account.

4.—Casual fluctuation.

5.—Deficit caused by the purchase of steam launches, under Treasury[sanction, after Estimate had been prepared.

6.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE I.—CUSTOMS—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - - £.	820,644 - -	807,678 9 -	18,109 13 6	5,144 2 6
-Law Charges, Subsistence of Prisoners, &c. :				
1.—Law Charges and Subsistence of Prisoners confined for Offences against the Revenue Laws - -	1,800 - -	1,338 10 2	461 9 10	- -
2.—Rewards to Officers for the Capture of Smugglers, &c.	4,000 - -	3,617 12 3	382 7 9	- -
3.—Expenses arising from the custody and disposal of Goods seized - - - - -	200 - -	164 9 9	35 10 3	- -
£.	6,000 - -	5,120 12 2	879 7 10	-
-Expenses under the Merchant Shipping Act - -	15,000 - -	15,564 4 11	- -	564 4 11
-Expenses under the Crown Lands Act - - -	500 - -	166 19 7	333 - 5	- -
-Expenses under the Passenger Act - - - -	300 - -	22 8 2	277 11 10	- -
Superannuations and other Non-Effective Charges -	164,840 - -	170,097 19 -	- -	5,257 19 -
Amount payable to the Commissioners for the Reduction of the National Debt on account of Sums advanced in Commutation of Pensions held by Officers of Customs - - - - -	5,962 - -	5,962 5 -	- -	- 5 -
Chain Cables Act - - - - -	- -	7 8 6	- -	7 8 6
£.	1,013,246 - -	1,004,620 6 4	19,599 13 7	10,973 19 11
Deduct Deficit - - - - -			10,973 19 11	
Net Surplus to be surrendered - - - £.			8,625 13 8	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued*.

Department, in the Year ended 31st March 1875, &c.—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

E. 1 to 3.—These expenses being of a fluctuating character, it is impossible to estimate accurately the amount that may be required.

F.—Deficit caused by the number of inquiries and prosecutions instituted by direction of the Board of Trade.

G.—It was impossible to estimate closely the amount required.

H.—Ditto - - - ditto - - - ditto.

I.—Owing to reductions in Establishments (*vide* B. 1, C. 1., and D. 1.), the charges under this head have been augmented during the year.

J.—Fraction of a pound not voted.

This new charge was sanctioned and paid out of Customs Vote by direction of the Treasury.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

EXTRA RECEIPTS.

NATURE OF THE RECEIPTS.	Amount Estimated.			Amount Received.			Explanation of the Cause of Variation between Estimate and Receipt.
	£.	s.	d.	£.	s.	d.	
For Clerical Services, and Incidental Expenses on account of the Board of Trade - - -	14,300	-	-	17,984	13	8	These Extra Receipts are necessarily variable, and this year have, upon the whole, exceeded the amount estimated.
For Rent of Crown's Premises - - -	10,400	-	-	10,333	9	7	
For Rent on Goods in Crown's Warehouses -	1,300	-	-	1,624	10	8	
Fees under Part II. of the Merchant Shipping Act - - - - -	400	-	-	382	7	8	
Proceeds of Sale of Stores, &c. - - -	200	-	-	564	14	6	
Proceeds, less Duty, of Goods sold at Customs Sales - - - - -	8,000	-	-	8,446	4	2	
Moneys received from Merchants, &c., for Special Attendance of Officers - - -	19,000	-	-	17,307	1	3	
Fines, Forfeitures, &c. - - - - -	6,800	-	-	6,750	15	6	
Overcharge on Newspaper Account - -	-	-	-	3	18	-	
£.	60,400	-	-	*63,397	15	-	

* This amount has been paid into the Exchequer as under,—viz. :

	£.	s.	d.
On 24 July - 1874 - - - - -	9,362	12	3
18 November " - - - - -	15,237	15	10
10 February 1875 - - - - -	10,476	10	6
27 May " - - - - -	28,320	16	5
	£. 63,397	15	-

The Surplus of 27 *l.* 15 *s.* 7 *d.*, shown on the Account of Vote 1, "Customs," for the year ended 31st March 1874, has been surrendered.

Customs,
29 November 1875. }

I certify that the foregoing is a correct Account.

J. Jenner Weir,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

C U S T O M S.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS having been made (included under Sub-head A 1., Superintending Establishment Salaries and Allowances) to writers in excess of the rates of pay authorised under the Order in Council of 19th August 1871, a query was addressed to the Customs Department (copy annexed) requesting that the authority for this increased rate of pay might be furnished to my office.

In reply to this query, the Accountant and Comptroller General of the Customs transmitted a copy of a Treasury Minute of the 10th August 1874 (copy annexed), in which their Lordships state that they "are willing, so far as the Customs writers engaged before June 1870, are concerned, substantially to adopt the views expressed by the Select Committee" (Report on Civil Service Writers, 30th July 1873) "and they are, therefore, pleased to direct that from the 1st July 1874, such of the writers as have not accepted compensation under the Treasury Minute of 27th June 1872, shall be paid at the rate they would have been receiving had their increments not been withdrawn, and shall progress by annual increments of 3*d.* a day to the maximum of their former scale, viz., 8*s.* 6*d.* a-day."

As it appeared to me that the opinion expressed by the Select Committee on Civil Service Writers (last paragraph of their Report), namely, that having considered all the matters brought before them, they are of opinion that a restoration of the system of a progressive rate of payment will best meet the requirements of justice, give contentment to the writers, and promote the efficiency of the Public Service, would not give the Treasury the formal power necessary to alter the rate of pay of this class of Civil servants granted under the Order in Council above referred to, a letter was addressed to the Board of Customs (copy annexed) stating that unless an alteration of the rate of pay to the Customs writers were authorised by a subsequent Order in Council, or by other superior authority, I should have no alternative but to mention the circumstances in my Report to Parliament on the Appropriation Account of the Customs for the year 1874-75.

A copy of this letter to the Customs having been forwarded to the Lords of the Treasury, I received a letter from their Lordships on the 26th June 1875 (copy annexed), in which they state that they take notice of my exception, and they hope that the occasion for it will have been removed by further measures before the time comes for making up my Report on the Public Expenditure, 1874-75.

I have received no further communication from their Lordships on this subject, and I am not aware of what proceedings have been taken with reference to this matter.

2. With reference to the 66th paragraph of the Report of the Select Committee on Public Accounts of 19th March 1875, on the subject of the date of recording payments made by Sub-accountants, I have not been informed of what steps have been taken by the Lords of the Treasury to come to a decision on the question.

I observe, however, that certain duties collected by the Inland Revenue for the Customs during the year 1874-75, although not paid over to the latter Department until the 8th of April 1875, have been recorded in the Customs Account under the date on which they were collected; the Inland Revenue, as regards such Receipts, being treated as Sub-accountants to the Customs. This appears to be the correct mode of recording the Receipts in such cases, and it is the one which was advocated in my Report on the Customs Accounts for the year 1872-73, with respect to payments by one Department for another. As, however, this principle of recording Receipts under the dates on which they are collected, was at variance with the course theretofore adopted, and as the same practice has not been carried out as regards payments, a letter was addressed to the Accountant and Comptroller General of the Customs (copy annexed) requesting him to explain the cause of the alteration in the practice referred to. In reply to this communication, he informed me in his letter of the 31st December last (copy annexed) that this course had been adopted at the suggestion of the Treasury, and he observes at the same time with respect to payments, that the case is widely different, &c., and further that he cannot consider the Inland Revenue Department in the light of a subordinate or Sub-accountant to the Customs.

With reference to this letter, I would merely state that I do not concur with the opinion expressed therein, but as this subject has already been discussed in the Report on the Customs Account for the year 1872-73, it will not be necessary to advert to this question in this Report, further than to observe that the Inland Revenue Department is nowhere referred to by me as a subordinate to the

o.g.

T T

Excess rates of payments to writers.

A.

B.

C.

D.

Date of recording payments made by sub-accountants.

E.

F.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

Customs, but as a Sub-accountant for the time being as regards the payments which that Department makes for the Customs, as it is acknowledged to be in respect of the duties collected by it for the Customs.

Sub-head in the Account not in the Estimates.

3. A Sub-head of Expenditure has been inserted in the Account which was not included in the Estimates laid before Parliament, namely, "Chain Cables Act," (last item in the Account).

Excess payments on Sub-heads of Estimate.

4. Payments in excess of the Estimates, amounting in the aggregate to 10,973 *l.* 19*s.* 11*d.*, have been made under the following Sub-heads, viz. :—

A. Superintending Establishment.

1. Salaries and Allowances in addition thereto.

B. Establishment of the Port of London.

- 3. Rent.
- 5. Clothing at all the Ports.
- 8. Gauging Instruments, Scales, Weights, &c. at all the Ports.
- 9. Expense of protecting Custom House from Fire.
- 10. Incidental Expenses.

C. Establishment of the Port of Liverpool.

- 2. Travelling and Subsistence Allowances and Removal Expenses.
- 6. Incidental Expenses.

D. Establishments other than London and Liverpool.

- 2. Travelling and Subsistence Allowances and Removal Expenses.
- 5. Purchase of, and Repairs to, Boats and Stores for the same.

*F. Expenses under Merchant Shipping Act.**I. Superannuations and other Non-effective Charges.**J. Amount payable to the Commissioners for the Reduction of the National Debt, on account of Sums advanced in Commutation of Pensions held by Officers of Customs.*

Net Surplus.

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 8,625 *l.* 13 *s.* 8 *d.*

							£.	s.	d.
Grant	-	-	-	-	-	-	1,013,246	-	-
Expenditure	-	-	-	-	-	-	1,004,620	6	4
Net Surplus							£. 8,625	13	8

REVENUE.

Examination of Revenue Account.

6. The Receipt side of this Account has been subjected to a test examination, and the Payment side to a detailed examination, for the year 1874-75; and I have to report that in both cases the result has proved very satisfactory, and that the Lords of the Treasury and the Board of Customs have been informed accordingly.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

18 March 1875.

Query No. 51.—October—1. Writers - - - - - £.45 1.

It is requested that the authority under which the increased rates of pay are awarded to the writers from 29th September may be transmitted.

Answer.—Certified Extract from Treasury Minute, dated 10th August 1874, is annexed.

A further Treasury Minute, dated 10th October 1874, bearing upon this question, has already been transmitted to the Audit Office.

30 April 1875.

(signed) J. Jenner Weir.

B.

(B.)

EXTRACT from TREASURY MINUTE, dated 10th August 1874.

MY Lords are willing, so far as the Customs writers engaged before June 1870 are concerned, substantially to adopt the views expressed by the Select Committee, and they are therefore pleased to direct that from the 1st July 1874, such of the writers as have not accepted compensation under the Treasury Minute of 27th June 1872, shall be paid at the rate they would have been receiving had their increments not been withdrawn, and shall progress by annual increments of 3*d.* a day to the maximum of their former scale, viz., 8*s.* 6*d.* a day.

Those writers who accepted compensation shall be paid from the same date at the rate they were receiving when their increments were stopped, and shall continue to be paid at the same rate until the amount they received as compensation has been repaid by the suspension of their increments.

They may then advance to the maximum of 8*s.* 6*d.* a day by annual increases of 3*d.* a day.

(C.)

Exchequer and Audit Department, Somerset House,
London, W.C., 28 May 1875.

Sir,

A COMMUNICATION was addressed to the Comptroller General of the Customs on the 18th March last (Query No. 51), requesting to be furnished with the authority for the increased pay of writers in your Department from the 29th September 1874, and in reply thereto, Mr. Weir has transmitted to this office an extract from a Treasury Minute of the 10th August 1874, in which the Lords of the Treasury state that "they are willing, so far as the Customs writers engaged before June 1870 are concerned, substantially to adopt the views expressed by the Select Committee, and they are therefore pleased to direct that from the 1st July 1874 such of the writers as have not accepted compensation under the Treasury Minute of 27th June 1872, shall be paid at the rate they would have been receiving had their increments not been withdrawn, and shall progress by annual increments of 3*d.* a day to the maximum of their former scale, viz., 8*s.* 6*d.* a day."

I am directed by the Comptroller and Auditor General to observe, for the information of the Commissioners of Her Majesty's Customs, that as the rate of pay of writers was fixed by the Order in Council of the 19th August 1871, he is unable, in contravention of such Order, to accept the Treasury Minute above referred to, although based upon the opinion expressed by the Select Committee on Civil Service Writers, as a sufficient authority for the increase of the pay of the writers in the Customs Department, and that unless the alteration in the rate of pay to those persons be sanctioned by a subsequent Order in Council, or by other superior authority, he will have no alternative but to consider the payments in question as not properly chargeable to the Vote in his Report to Parliament on the Appropriation Account of Her Majesty's Customs for the year 1874-75.

J. B. Hale, Esq.,
Secretary of the Customs.

I have, &c.
(signed) H. Treherne.

(D.)

(9830—75.)

Sir,

Treasury Chambers, 26 June 1875.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that the Commissioners of Customs have forwarded to this Board a copy of your letter to their Secretary of the 28th ultimo, taking exception to the payment of certain writers employed by them upon other terms than those prescribed by the Order in Council of the 19th August 1871.

O.G.

T T 2

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

My Lords take notice of your exception, and they hope that the occasion for it will have been removed by further measures before the time comes for making up your Report on the Public Expenditure, 1874-75.

In the meantime they have not instructed the Commissioners of Customs to discontinue these payments, being anxious not to deal piecemeal with the questions whereof that of writers is one, raised by the Report received (since the date of their Minute of the 10th August last) from Mr. Playfair's Committee on the Civil Service.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Lingen.

(E.)

Sir,

Exchequer and Audit Department,
23 December 1875.

In the Account of the Revenue of the Customs for the year 1874-75, is included a sum of 69,414*l.* 9*s.* 5*d.* received from the Inland Revenue on the 8th April 1875, on account of duties on foreign spirits and wine collected by that Department for the Customs, viz.:—

	£.	s.	d.
England - - - - -	41,924	17	8
Scotland - - - - -	19,827	9	8
Ireland - - - - -	7,662	2	1

This sum of 69,414*l.* 9*s.* 5*d.*, although paid to the Customs in April 1875, has been credited in your Account for the year 1874-75, the amount having been collected by the Inland Revenue during that year, and that Department being treated as a Sub-accountant to the Customs in respect of those receipts.

I am directed by the Comptroller and Auditor General to state that it appears to him that this is the correct principle of recording in your Accounts receipts by other Departments for the Customs; but as this mode of crediting Customs Revenue in one year with sums paid to your Department after the period of the financial year, is contrary to the practice hitherto adopted in your Accounts, I am directed to request that you will state, for the information of the Comptroller and Auditor General, why the system of crediting the Revenue in such cases has been changed from that which has been the practice in former years.

In a letter addressed to you by this office on the 19th December 1873, the Comptroller and Auditor General expressed the opinion that the date of payment by another Department for the Customs should be the date on which such payment should be recorded in your Accounts, and not the date of the repayment by the Customs; but to this mode of recording the payments referred to, objection was taken in your letter of the 24th December 1873.

It appears to the Comptroller and Auditor General that the principle which is now adopted of recording in your Accounts receipts by other Departments for the Customs, under the date of actual receipt by such other Departments, would apply equally to payments as to receipts, the other Departments being in both cases your Sub-accountants for the services performed by them for the Customs.

The Comptroller and Auditor General would be glad to receive an early reply to this letter.

J. Jenner Weir, Esq.,
Accountant and Comptroller General.

I have, &c.
(signed) H. Treherne.

(F.)

Sir,

Customs, London, 31 December 1875.

In reply to Mr. Treherne's letter of the 23rd instant, No. 2155. I beg to state that the sum of 69,414*l.* 9*s.* 5*d.* was included in our Revenue Account for the month of March 1875, at the suggestion of Mr. Mills, the Treasury Officer of Accounts.

I may explain how we are enabled to do this. The Inland Revenue collects Customs Duties upon foreign wines and spirits for this Department, apprising us of the amount so collected at the termination of each month, and before our Accounts are closed for that period. We are thus in a position to introduce such Receipts, as assets, on the Debit side of our Revenue Account in the actual month in which the Inland Revenue collects the same, but you will also observe that the same amount appears as a balance outstanding on the other side of our Account, as it has not then been actually received by us from the Inland Revenue.

With regard to adopting a similar principle in respect to payments made by other Public Departments for the Customs, the case is widely different. We have no means of knowing when such payments have taken place, nor the correctness thereof until a properly vouched claim has been made and the same examined. In many cases the claim is not forwarded to us for months after the payment has actually been made, and long after our Accounts for that period have been closed.

I need not go over again the correspondence which has already taken place in regard to the question of crediting payments, except to state that I still consider, as regards the Customs, the final date of payment is the proper date of charge against the Vote. This is in accordance with the Treasury Minute to the Revenue Departments, dated 22nd August 1854, and as further set forth in the Report of the Committee of Public Accounts for 1873-74, Revenue Departments, where it is stated, "The Treasury uphold the date of final payment, except where a subordinate Department pays for a superior."

Now I cannot for a moment consider the Inland Revenue Department in the light of a subordinate, or Sub-accountant to the Customs; as we exercise no control whatever over that Department.

I may add that the great advantage of the system at present in practice with us is, that it insures promptness in closing the Accounts and simplicity in dealing with them, and this, in my opinion, without any sacrifice of principle.

The Comptroller and Auditor General,
Somerset House.

I have, &c.
(signed) J. Jenner Weir,
Accountant and Comptroller General.

VOTE 2.

INLAND REVENUE

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2. - - - - -

INLAND REVENUE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE
Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries.	997,819 - -	990,601 16 6	7,217 3 6	- - -	- - -	- - -
B.—Travelling and Subsistence Allowance - -	37,000 - -	37,743 11 4 ³ / ₄	- - -	- - -	743 11 4 ³ / ₄	- - -
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps, &c.	64,000 - -	*55,404 2 11 ³ / ₄	8,595 17 - ¹ / ₄	- - -	- - -	- - -
D.—Poundage to the Clerks to the Local Commissioners of Taxes.	67,000 - -	70,864 11 5	- - -	- - -	3,864 11 5	- - -
E.—Poundage to Collectors and Assessors - -	138,712 - -	†123,170 3 8	15,541 16 4	- - -	- - -	- - -
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	13,852 - -	13,795 18 8	56 1 4	- - -	- - -	- - -
G.—Commission on Remittances - - - -	2,600 - -	2,607 4 4	- - -	- - -	7 4 4	- - -
H.—Bank of England, for Clerks' Attendance -	950 - -	950 - -	- - -	- - -	- - -	- - -
I.—Police - - - - -	2,080 - -	2,110 18 4	- - -	- - -	30 18 4	- - -
K.—Rent - - - - -	18,500 - -	18,480 7 7	19 12 5	- - -	- - -	- - -
Carried forward - - - £.	1,342,513 - -	1,315,728 14 10 ³ / ₄	31,430 10 7 ¹ / ₄	- - -	4,646 5 5 ³ / ₄	- - -

* In this amount is included the sum of 764*l.* allowed to Surveyors of Taxes and Officers of Inland Revenue acting as Distributors of Stamps.† In this amount is included the sum of 873 *l.* allowed to Officers of Inland Revenue acting as Collectors of Taxes.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 2.

- - - - - INLAND REVENUE.

SERVICES, in the Year ended 31st March 1875, showing the Surplus or Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant:

- A.—The Surplus under this Sub-head has arisen from vacant stations in some of the departments at the Chief Office not having been filled up, and from the number of officers employed in the Excise Surveying Branch having been, during a portion of the year, less than the number for whose salaries provision was made in the Estimates.
- B.—This Deficit is attributable to the inspection of Tobacco Manufactories having been more extended, and to the travelling of Officers of Excise, in consequence of increase of business having during the year been greater than was anticipated.
- C.—The Surplus under this Sub-head is to be attributed, partly to the diminution in the payments to Distributors of Allowances on the Sale of Excise Licences consequent on the abolition of the License Duty on Horses, and partly to the transfer of the sale of stamps, &c., from distributors who are paid by poundage to Collectors of Inland Revenue who are paid by salary.
- D.—The payment of Poundage to Clerks to Commissioners of Taxes is dependent upon the period at which the Accounts for their Divisions are finally closed, consequent on the Accounts for several Divisions having been finally closed at an earlier date than usual, larger payments have been made than were anticipated, which have in part occasioned this Deficit. In part, also, this Deficit is attributable to payments amounting to 1,673 £., made to the Paymaster General's Department for collection of Income Tax, which have been claimed under this Sub-head under authority of Treasury Letter of 15th May 1874, but for which provision had been made in the Estimates under Sub-head E.
- E.—The Poundage paid to Collectors of Income Tax in the year 1874-75 has, in consequence of the reduction of the rate of the tax from 3 *d.* to 2 *d.*, per Act 37 Vict. c. 16, been less than that for which provision was made in the Estimates. The sum of 1,712 £. was provided under this Sub-head for the cost of collecting Income Tax in the Paymaster General's Department, but the Expenditure on that account has, under authority of the Treasury Letter of 15th May 1874, been claimed under Sub-head D.
- F.—This Surplus has resulted from slight reductions made in the salaries of some of these distributors.
- G.—Casual fluctuation of Expenditure.
- I.—Casual fluctuation of Expenditure.
- K.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,342,513 - -	1,315,728 14 10½	31,430 10 7¼	4,646 5 5¾
L.—Rates and Taxes - - - - -	600 - -	464 7 -½	135 12 11½	- -
M.—Fuel and Light - - - - -	3,800 - -	3,739 7 3	60 12 9	- -
N.—Furniture (inclusive of Office Fittings, &c.) -	8,000 - -	6,084 13 10½	1,915 6 1½	- -
O.—Gauging Instruments, Dies, and Revenue Locks	4,300 - -	5,075 6 4	- -	775 6 4
P.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	1,600 - -	1,982 12 -	- -	382 12 -
Q.—Maintenance and Repairs of Buildings - -	3,500 - -	4,162 - 10½	- -	662 - 10½
R.—Postage and Carriage of Books and Parcels -	20,000 - -	20,591 14 10	- -	591 14 10
S.—Advertisements - - - - -	4,300 - -	5,917 6 1	- -	1,617 6 1
T.—Stationery, Printing, Bookbinding, and Gumming	76,000 - -	79,617 10 6½	- -	3,617 10 6½
U.—Stamps for Revenue purposes and Declarations	1,300 - -	983 3 4	316 16 8	- -
V.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	2,200 - -	2,063 15 5½	136 4 6½	- -
W.—Law Expenses - - - - -	10,000 - -	9,495 19 9½	504 - 2½	- -
X.—Rewards to Officers for Detections, &c. - -	10,500 - -	8,884 18 -	1,615 2 -	- -
Y.—Losses by Fraud, Default, &c. - - - - -	100 - -	50 - -	50 - -	- -
Z.—1.—Allowances to Crown Prisoners - - - -	220 - -	138 5 10½	81 14 1½	- -
1.—Grants to Universities of Oxford and Cam- bridge (44 Geo. 3, c. 58).	1,000 - -	1,000 - -	- -	- -
1.—Incidental Expenses - - - - -	1,000 - -	1,050 12 11	- -	50 12 11
Carried forward - - - £.	1,490,933 - -	1,467,030 9 1	36,245 19 11½	12,343 9 -¾

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - VOTE 2.—INLAND REVENUE—*continued.*Revenue Services, in the Year ended 31st March 1875, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

L.—In this Estimate an amount was provided for payment of Rates in respect of new premises in Scotland, which has not been required.

M.—Casual fluctuation of Expenditure.

N.—In the Estimates provision was made for the Expenses incidental to the removal of Offices of this Department to rooms in the main building of Somerset House; the arrangements for such removal were not, however, completed in time to admit of the whole of the cost being charged to the Vote for 1874-75.

O.—This Deficit has been caused by expenditure for new Printing Plates supplied to the Stamping Department, for which provision had not been made in the Estimates.

P.—Consequent upon increase of business in the Stamping Department, the amount of the Bills for articles supplied to that Department has been in excess of the provision made for that service.

Q.—The rooms in the main building of Somerset House to which officers of this Department have been recently removed, were found during the progress of operations to require greater alterations and repairs than had been anticipated. The Deficit under this Sub-head has resulted from Expenditure on that account in excess of the provision in the Estimate.

R.—The Expenditure under this Sub-head consequent on general increase of business, has been larger than was anticipated. The average annual payments in the three preceding years have amounted to 20,028 *l.*

S.—This Deficit has arisen from the cost of posting on church doors throughout the country Lists containing the Names of Persons licensed to kill game, to carry guns, and to keep dogs having been greater than the amount provided for such service in the Estimates.

T.—The Deficit under this Sub-head is partly attributable to the cost incurred for the manufacture of the new Stout Postal Cards, issued to the public in February 1875, for which no provision had been made in the Estimates; and partly to the demand for Postal Wrappers having been greater than was anticipated.

V.—The amount expended for Stamps on Bonds and Commissions in the year 1874-75 has been less than was anticipated, in consequence of the Stock on hand at the close of the preceding year having been greater than usual.

W.—The claims made during the year for copies of Poor Rates supplied for Income Tax purposes have not amounted to the sum for which provision was made.

X. } The payments under these Sub-heads being contingent upon prosecutions instituted for infringement of the Revenue Laws, are necessarily of a fluctuating character. The Expenditure during the year has not amounted to the sum for which provision was made in the Estimates.

Y. }

Z.—The expenditure under this Sub-head has not amounted to the sum for which provision was made in the Estimates.

A 1.—The Payments under this Sub-head are variable, and have not amounted to the sum for which provision was made in the Estimates.

C 1.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£ s. d.		£. s. d.	
Brought forward - - -	1,490,933 - -	1,467,080 9 1	36,245 19 11½		12,343 9 -¾	
D 1.—Superannuations and other Non-Effective Charges - - - - -	184,033 - -	182,819 17 11	1,213 2 1		- -	
E 1.—Annuity to be paid over to the National Debt Commissioners for Advances made in com- mutation of Pensions - - - -	6,047 - -	6,047 - -	—		—	
	£. 1,681,013 - -	1,655,897 7 -	37,459 2 -¾		12,343 9 -¾	
Deduct Deficit - - - - -			12,343 9 -¾			
Net Surplus to be surrendered - - - £.			25,115 13 -			

Extra Receipts - - - - -

Nature of the Receipts.	Amount Estimated.		Amount Received.	
	£. s. d.		£. s. d.	
Fines, Seizures, and Penalties - - -	30,000 - -		29,712 7 1½	
Rents - - - - -	3,500 - -		4,274 9 10½	
Other Miscellaneous - - - - -	10,500 - -		10,133 5 8½	
£.	44,000 - -		*44,120 2 8½	

* This amount has been paid over to the Exchequer, as under, viz. :—

	£. s. d.
On 26 September 1874 - - - - -	10,020 8 3
„ 23 December „ - - - - -	16,575 9 10
„ 18 March 1875 - - - - -	12,716 3 10
„ 18 June „ - - - - -	4,808 - 10
	£. 44,120 2 9

The Surplus of 4,828 l. 17s. 7d., shown on the Account of the Vote for Inland Revenue Services for the Year ended 31st March 1874, has been surrendered pursuant to directions of the Treasury Letter of 18th March 1875.

I certify that the foregoing is a correct Account.

Inland Revenue Office, }
30 November 1875. }

Fred. Gripper,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
- F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1875, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

D 1.—Under this Sub-head provision was made for all Allowances payable to Superannuated Officers at the date when the Estimates were prepared, and in addition thereto a Sum of 3,000 *l.* was provided for Allowances which might be granted during the year. In consequence of deaths of Superannuated Officers, the Expenditure under this Sub-head has been less than that for which provision was made.

Year ended 31st March 1875.

Explanation of the Causes of Variation between Estimate and Receipt.

The Receipts under this Head are necessarily variable.

The increase in the quantity of foreign spirits and wine warehoused in Excise Warehouses has caused the Receipt under this Head to exceed the amount of the Estimate.
Casual fluctuation.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT subsequently to the Preparation of the ESTIMATES for the Year 1874-75.

DEPARTMENT.	INCREASE.	Treasury Authority for Increase.	NECESSITY FOR INCREASE.
Comptroller of Legacy and Succession Duties.	Two First Class Clerks, 320 <i>l.</i> , rising by 15 <i>l.</i> per annum to 420 <i>l.</i> Four Second Class Clerks, 230 <i>l.</i> , rising by 10 <i>l.</i> per annum to 300 <i>l.</i> Four Third Class Clerks, 150 <i>l.</i> , rising by 10 <i>l.</i> per annum to 220 <i>l.</i>	18 December 1874 - " "	Increase of business. " "
Stamping Department, Dublin	Revised Scale of Salaries - - - -	9 May 1874.	
London Central Collection -	One Messenger 10 <i>l.</i> per annum additional -	25 May 1874 - -	For stamping marine policies.
Leeds Collection - - -	One Third Class Clerk, 100 <i>l.</i> , rising by 5 <i>l.</i> per annum to 140 <i>l.</i>	9 July 1874 - -	Increase of business.
Maidstone Collection - -	One Second Class Clerk, 150 <i>l.</i> , rising by 5 <i>l.</i> per annum to 180 <i>l.</i>	"	"
Sheffield Collection - -	One Second Class Clerk, 150 <i>l.</i> , rising by 5 <i>l.</i> per annum to 180 <i>l.</i>	"	"
Galway Collection - - -	One Second Class Clerk, 150 <i>l.</i> , rising by 5 <i>l.</i> per annum to 180 <i>l.</i>	"	"
Special Commissioners of Income Tax (Assessment Branch).	One First Class Clerk, 270 <i>l.</i> , rising by 15 <i>l.</i> per annum to 350 <i>l.</i> The annual increment to Clerks of the 1st Class in the Claims and Assessment Branches of the Special Commissioners' Department raised from 10 <i>l.</i> to 15 <i>l.</i>	28 July 1874 - -	Increase of business.
Comptroller of Stamps and Taxes, Dublin.	Salaries of Clerks of the First Class raised from 270 <i>l.</i> , rising by 10 <i>l.</i> per annum to 350 <i>l.</i> ; to 300 <i>l.</i> , rising by 15 <i>l.</i> per annum to 450 <i>l.</i>	5 August 1874 -	The scale of salaries revised on the recommendation of the Irish Civil Service Enquiry Commission.
Solicitor, Dublin - - -	Revised Scale of Salaries - - - -	5 August 1874 -	"
Comptroller of Stamping -	Salary of Teller at Chafford Mills increased from 40 <i>s.</i> to 45 <i>s.</i> per week.	19 September 1874.	
Solicitor and Comptroller General, Edinburgh.	Salary of Assistant Solicitor raised from 600 <i>l.</i> , rising by 20 <i>l.</i> per annum to 800 to 900 <i>l.</i> , rising after two years to 1,000. One First Class Clerk, 350 <i>l.</i> , rising by 10 <i>l.</i> per annum to 450 <i>l.</i>	5 October 1874 - "	Revision of Establishment and abolition of the Chief Clerkship to the Comptroller. "
Glasgow Collection - -	Two Chief Clerks, 230 <i>l.</i> , rising by 10 <i>l.</i> per annum to 230 <i>l.</i> One First Clerk, 190 <i>l.</i> , rising by 10 <i>l.</i> per annum to 220 <i>l.</i> Four Second Class Clerks, 150 <i>l.</i> , rising by 5 <i>l.</i> per annum to 180 <i>l.</i>	28 December 1874 - " "	Re-arrangement of the Establishment of the Collector's Office. " "
Glasgow Collection - -	One Charwoman at 10 <i>s.</i> per week - -	3 March 1875 -	The occupation of additional rooms by the Collector.
Office Keeper - - -	Six Charwomen, Second Class, at 10 <i>s.</i> 6 <i>d.</i> per week. Two Coal porters at 21 <i>s.</i> per week - -	22 March 1875 - "	The occupation of additional rooms in the West Wing of the Main Building of Somerset House. "

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS have been made in excess of the Estimates under the following Sub-heads, amounting in the aggregate to 12,343 *l.* 9 *s.*, viz. :— Payments in excess of Estimates in Sub-heads.

- B. Travelling and Subsistence Allowance.
- D. Poundage to Clerks to the Local Commissioners of Taxes.
- G. Commission on Remittances.
- I. Police.
- O. Gauging Instruments, Dies, and Revenue Locks.
- P. Gasfitting, Repairs to Engine, and Purchase of Articles for Stamping Department.
- Q. Maintenance and Repairs of Building.
- R. Postage and Carriage of Books and Parcels.
- S. Advertisements.
- T. Stationery, Printing, Bookbinding, and Gumming.
- C 1. Incidental Expenses.

2. The Net Surplus on the Grant to be surrendered to the Exchequer is, as shown by Net Surplus the Account, 25,115 *l.* 13 *s.*

							£.	s.	d.
Grant	-	-	-	-	-	-	1,681,013	-	-
Expenditure	-	-	-	-	-	-	1,655,897	7	-
Net Surplus							£. 25,115	13	-

REVENUE.

3. The Receipt side of this Account has been subjected to a test examination by my Office, and the result has proved perfectly satisfactory. Examination of Revenue Account.

With reference to my letter of the 3rd of December 1874 (annexed to my Report on the Account of this Service for the year 1873-74), and which is referred to in the 67th paragraph of the First Report of the Committee of Public Accounts of 19th March 1875, I have to report that the Payment side of the Revenue Account for the year 1874-75, has been examined in detail by this Office, and that the result of such examination has also been found satisfactory.

VOTE 3.
POST OFFICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - -
 POST OFFICE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST OFFICE
 and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1875,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.				
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	528,923 - -	521,510 18 9½	7,412 1 2½	- - -
2. Travelling	3,780 - -	3,849 14 4	- - -	69 14 4
3. Commission on Issue and Payment of Money Orders	50,000 - -	46,462 7 7	3,537 12 5	- - -
4. Commission on Sale of Postage Stamps	7,000 - -	5,943 13 2	1,056 6 10	- - -
5. Trip Allowances	13,920 - -	14,510 17 7	- - -	590 17 7
6. Police and Firemen	2,284 - -	2,077 9 9	206 10 3	- - -
7. Clothing for Letter Carriers, Mail Guards, &c., at the Chief and Provincial Offices	25,300 - -	28,565 16 3	- - -	3,265 16 3
8. Rent	3,500 - -	7,941 1 8	558 18 4	- - -
9. Rates and Taxes	5,000 - -	5,014 9 4½	- - -	14 9 4
10. Law Charges, including Law Charges paid at Provin- cial Offices	2,500 - -	3,777 6 3	- - -	1,277 6 3
11. Stamps and Advertisements	400 - -	582 6 8	- - -	182 6 8
12. Telegrams, including Chief and Provincial Offices	300 - -	196 5 4½	103 14 7½	- - -
13. Purchase of Pillar and Wall Letter Boxes for Chief and Provincial Offices	3,000 - -	4,165 15 7½	- - -	1,165 15 7½
14. Alterations, Fittings, and Repairs to Travelling Post Offices, Land and Sea	250 - -	146 14 6	103 5 6	- - -
15. Gas, &c.	10,000 - -	10,280 17 3½	- - -	280 17 3½
16. Medicines generally, and Allowances to District Medical Officers, &c., also Annual Donation to St. Bartholomew's Hospital	300 - -	256 2 4	43 17 8	- - -
17. Incidental Expenses	20,000 - -	20,480 11 6½	- - -	480 11 6½
17A. Losses by Fraud and Default	550 - -	254 13 3	295 6 9	- - -
DUBLIN.				
18. Salaries, Wages, and Allowances additional to Salaries	53,963 - -	46,883 2 9	7,079 17 3	- - -
19. Travelling	280 - -	253 18 11	26 1 1	- - -
20. Commission on Issue and Payment of Money Orders	3,300 - -	3,401 - -	- - -	104 - -
21. Rent	498 - -	547 14 -	- - -	49 14 -
22. Rates and Taxes	25 - -	33 18 4	- - -	8 18 4
23. Law Charges, including Law Charges paid at Provin- cial Offices	600 - -	1,252 8 5	- - -	652 8 5
24. Stamps and Advertisements	120 - -	74 13 3	45 6 9	- - -
25. Incidental Expenses	1,625 - -	1,724 16 11	- - -	99 16 11
EDINBURGH.				
26. Salaries, Wages, and Allowances additional to Salaries	37,301 - -	34,702 15 -	2,598. 5 -	- - -
27. Travelling	50 - -	31 19 2	18 - 10	- - -
28. Commission on Issue and Payment of Money Orders	3,100 - -	3,388 1 10	- - -	288 1 10
29. Rent	95 - -	95 - -	- - -	- - -
30. Rates and Taxes	6 - -	5 - -	1 - -	- - -
31. Law Charges, including Law Charges paid at Provin- cial Offices	100 - -	84 1 10	15 18 2	- - -
32. Stamps and Advertisements	100 - -	120 7 6	- - -	20 7 6
33. Incidental Expenses	1,080 - -	1,207 18 2	- - -	127 18 2
TOTAL of Sub-Head A. - - - £.	784,250 - -	769,826 17 5½	23,102 2 8	3,679 - 1½
Net Surplus - - - £. 14,423 2 6½				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.
 - - - - - POST OFFICE.

SERVICES, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Provision was made for increased Pay to the Major Establishment of the Circulation Department in a Supplementary Estimate, but the arrangement was not carried out till the following year.
2. Slightly under-estimated.
3. The Money Order business did not increase to the extent anticipated.
4. The Commission on sale of Postage Stamps was over-estimated.
5. There have been more Trips than were anticipated.
6. Slightly over-estimated.
7. Sufficient provision was not made for the additional number of Letter Carriers and Rural Post Messengers who were appointed in the year.
8. Rent ceased to be payable in respect of some of the Branch Offices, which became the property of the Crown.
- 9.
10. The prosecutions were more numerous than was anticipated.
11. Under-estimated.
12. Over-estimated. The Estimate for the following year was reduced.
13. A larger amount of Pillar and Wall Box accommodation was accorded to the public than was anticipated.
14. Over-estimated.
15. Slightly under-estimated.
16. Over-estimated.
17. Slightly under-estimated.
- 17A.
18. A portion only of the sum of 5,500*l.* provided in a Supplementary Estimate came into course of payment during the year, and a revision of the Minor Establishment which was under consideration when the Estimates were prepared was only partially carried out in the year.
19. There has been less Travelling than was anticipated.
20. The increase in Money Order business was not sufficiently provided for.
21. New premises were taken for the Stores Branch, &c., in Dublin after the Estimate was prepared.
22. Under-estimated.
23. The prosecutions were unusually numerous, and some of them were of a heavy character.
24. Over-estimated.
25. Under-estimated.
26. Only a small portion of the sum of 2,800*l.* provided by a Supplementary Estimate was expended in the year.
27. There was less Travelling than was anticipated.
28. Under-estimated.
- 29.
- 30.
31. Over-estimated.
32. Under-estimated.
33. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD B.—				
SURVEYORS.				
UNITED KINGDOM.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Allowances - - - - -	31,026 - -	30,073 19 11½	952 - - ½	- - -
2. Travelling - - - - -	21,400 - -	19,364 4 1½	2,035 15 10½	- - -
COLONIES.				
3. Salaries and Allowances - - - - -	150 - -	250 - -	- - -	100 - -
4. Travelling - - - - -	400 - -	259 3 7	140 16 5	- - -
TOTAL of Sub-Head B. - - - £.	52,976 - -	49,947 7 8	3,128 12 4	100 - -
Net Surplus - - - £. 3,028 12 4				
SUB-HEAD C.—				
PROVINCIAL ESTABLISHMENTS.				
ENGLAND AND WALES.				
1. Salaries of Postmasters, Sub-Postmasters, Re- ceivers, and Clerks, and Wages of Letter Car- riers, &c. - - - - -	691,419 - -	703,369 18 1¼	- - -	11,950 18 1¼
2. Allowances for Assistance - - - - -	19,430 - -	19,612 17 8½	- - -	182 17 8½
3. Travelling - - - - -	3,827 - -	2,860 16 1	966 3 11	- - -
4. Poundage on Sale of Postage Labels - - -	22,010 - -	21,491 8 5½	518 11 6½	- - -
5. Rent - - - - -	5,261 - -	5,285 13 4	- - -	24 13 4
6. Rates and Taxes - - - - -	384 - -	383 4 7	- 15 5	- - -
7. Fuel and Light - - - - -	2,900 - -	2,746 4 1½	153 15 10½	- - -
8. Stationery, Printing, and Advertisements -	724 - -	446 1 7½	277 18 4½	- - -
9. Incidental Expenses - - - - -	13,960 - -	16,794 18 8¼	- - -	2,834 18 8¼
IRELAND.				
10. Salaries of Postmasters, Sub-Postmasters, Re- ceivers, and Clerks, and Wages of Letter Car- riers, &c. - - - - -	69,889 - -	68,858 4 6	1,030 15 6	- - -
11. Allowances for Assistance - - - - -	3,654 - -	3,642 12 11½	11 7 -½	- - -
12. Travelling - - - - -	300 - -	216 13 8	83 6 4	- - -
13. Poundage on Sale of Postage Labels - - -	2,819 - -	2,618 17 -	200 3 -	- - -
14. Rent - - - - -	76 - -	89 11 8	- - -	13 11 8
15. Rates and Taxes - - - - -	- - -	1 17 -½	- - -	1 17 -½
16. Fuel and Light - - - - -	50 - -	34 19 5	15 - 7	- - -
17. Stationery, Printing, and Advertisements -	5 - -	- - -	5 - -	- - -
18. Incidental Expenses - - - - -	1,271 - -	1,419 10 2½	- - -	148 10 2½
SCOTLAND.				
19. Salaries of Postmasters, Sub-Postmasters, Re- ceivers, and Clerks, and Wages of Letter Car- riers, &c. - - - - -	108,926 - -	106,956 17 8	1,969 2 4	- - -
20. Allowances for Assistance - - - - -	3,100 - -	3,152 3 10	- - -	52 3 10
21. Travelling - - - - -	140 - -	195 1 6½	- - -	55 1 6½
22. Poundage on Sale of Postage Labels - - -	3,327 - -	3,639 9 2½	- - -	362 9 2½
23. Rent - - - - -	1,093 - -	1,278 18 6	- - -	185 18 6
24. Rates and Taxes - - - - -	120 - -	92 7 1	27 12 11	- - -
25. Fuel and Light - - - - -	500 - -	460 6 10½	39 13 1½	- - -
26. Stationery, Printing, and Advertisements -	5 - -	2 6 8	2 13 4	- - -
27. Incidental Expenses - - - - -	885 - -	1,019 11 4	- - -	134 11 4
TOTAL of Sub-Head C. - - - £.	956,075 - -	966,720 11 11¼	5,301 19 3½	15,947 11 2½
Net Deficit - - - £. 10,645 11 11¼				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - VOTE 3.—POST OFFICE—continued.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Several officers employed in assisting the Surveyors were recalled in May 1874.
2. There was less travelling than was anticipated, owing to the recall of officers employed in assisting the surveyors, as above.
3. An increased allowance was made to the Deputy Postmaster General at Gibraltar as surveyor of the Mediterranean.
4. There was less travelling than was anticipated.

1. Sufficient provision was not made for the cost incurred by numerous revisions of Provincial Establishments which have taken place in the year, and for increase of business.
2. Slightly under-estimated.
3. } Over-estimated.
4. }
5. Slightly under-estimated.
6. }
7. } Over-estimated.
8. }
9. The amount provided for probable increase of expenditure was not sufficient.

10. The amount provided for probable increase of expenditure was not wholly required.

11. }
12. There has been less travelling than was anticipated.
13. Poundage on the sale of postage stamps allowed at two large offices was merged into Salaries in the year, and there was also a slight over-estimate.
14. New post office premises were taken at Waterford.
15. }
16. Over-estimated.
17. }
18. The expenditure under this sub-section is of a fluctuating character, and in the present instance it has been under-estimated.

19. The probable increase of expenditure was over-estimated.

20. Slightly under-estimated.
21. There has been more travelling than was anticipated.
22. There was a larger increase of business than was anticipated.
23. New Branch Offices were established at Glasgow, and additional premises were taken at Montrose, after the Estimate was prepared.
24. }
25. } Over-estimated.
26. }
27. There has been a larger increase of the additional allowances for office expenses than was anticipated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances - - -	16,114 - -	15,086 8 7½	1,027 11 4½	- -
2. Poundage on Sale of Postage Labels - -	296 - -	416 17 5	- -	120 17 5
3. Rent - - - - -	1,003 - -	914 8 10½	88 11 1½	- -
4. Rates and Taxes - - - - -	28 - -	27 6 3¼	- 13 8¾	- -
5. Incidental Expenses - - - - -	419 - -	549 13 -¼	- -	130 13 -¾
TOTAL of Sub-Head D. - - - £.	17,860 - -	16,994 14 3¼	1,116 16 2½	251 10 5¾
		Net Surplus - - - £. 865 5 8½		
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS.				
1. Salaries, Wages, and Allowances - - -	86,572 - -	85,249 8 8	1,322 11 4	- -
2. Maintenance and Repair of Buildings - -	4,000 - -	2,786 7 10	1,213 12 2	- -
3. Rent - - - - -	6,565 - -	6,442 13 6	122 6 6	- -
4. Rates, Taxes, and Fire Insurance - - -	400 - -	388 4 9	11 15 3	- -
5. Furniture and Repairs - - - - -	1,500 - -	446 13 2	1,053 6 10	- -
6. Fuel and Light - - - - -	700 - -	505 7 3	194 12 9	- -
7. Stationery - - - - -	9,000 - -	11,663 4 11	- -	2,663 4 11
8. Incidental Expenses - - - - -	800 - -	595 3 8	204 16 4	- -
9. Superannuations and other Non-effective Charges	300 - -	212 4 1	87 15 11	- -
10. Losses by Fraud and Default - - - - -	450 - -	- -	450 - -	- -
TOTAL of Sub-Head E. - - - £.	110,287 - -	108,289 7 10	4,660 17 1	2,663 4 11
		Net Surplus - - - £. 1,997 12 2		
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
1. Salaries and Allowances - - - - -	2,027 - -	1,752 17 5	274 2 7	- -
2. Stationery - - - - -	30 - -	33 - 10	- -	3 - 10
3. Stamps on Contracts - - - - -	30 - -	15 12 6	14 7 6	- -
4. Fees to Medical Examiners - - - - -	120 - -	63 5 -	56 15 -	- -
5. Incidental Expenses - - - - -	5 - -	- -	5 - -	- -
TOTAL of Sub-Head F. - - - £.	2,212 - -	1,864 15 9	350 5 1	3 - 10
		Net Surplus - - - £. 347 4 3		

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—continued.

Explanation of the Causes of Variation between Expenditure and Grant.

1. The Brazilian Agencies were abolished after the preparation of the Estimate.
2. Arrears of Poundage on the sale of Postage Stamps, amounting to 123 *l.*, were paid to the Agent of the Pacific Steam Navigation Company at Callao in March 1875.
3. The explanation of No. 1, given above, applies to this Sub-head also.
- 4.
5. A grant of 100 *l.* was made to the Widow of the late Chief Clerk at Malta.
- 6.
- 7.
- 8.
- 9.
10. A supplementary grant of 1,300 *l.* for Female Clerks was not required, as they did not commence to be employed till the following year.
11. The Estimate included the cost of removal to Telegraph-street, which did not take place.
- 12.
- 13.
- 14.
15. The above explanation, No. 2, applies to this case also.
16. Ditto - - - - ditto.
17. Increased business has led to a larger increase in the expenditure for Stationery than was anticipated.
18. There was an unanticipated falling off in law charges and travelling expenses.
19. The death of one of the Pensioners occurred in the year.
20. The amount of these losses will be charged in the account of the year ending 31st March 1876, as delay in obtaining the necessary Treasury authority has prevented their being charged in this account.

1. A supplementary grant of 500 *l.* was only in part expended in the year.
- 2.
3. }
4. } Over-estimated.
5. }

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.		EXPENDITURE.	Expenditure, compared with Grant.					
				Less than Granted.		More than Granted.			
				£.	s.	d.	£.	s.	d.
SUB-HEAD G.—									
CONVEYANCE OF MAILS.									
IN ENGLAND AND WALES.									
1. By Railways - - - - -	447,457	- -	443,490 19 7	3,966	-	5	-	-	-
2. By Road - - - - -	112,000	- -	117,762 19 7	-	-	-	5,762	19	7
3. By private Ships to and from Places Abroad -	2,000	- -	2,844 16 2½	-	-	-	844	16	2½
4. Wages of Mail Guards and Mail Porters - -	4,200	- -	4,034 11 8	165	8	4	-	-	-
5. Tolls and Ferryage - - - - -	350	- -	385 5 3	-	-	-	35	5	3
6. Supply and Repair of Mail Bags and Mail Boxes	7,500	- -	8,559 14 9	-	-	-	1,059	14	9
7. Incidental Expenses - - - - -	7,500	- -	8,839 7 10	-	-	-	1,339	7	10
IN IRELAND.									
8. By Railways - - - - -	103,687	- -	104,472 11 2	-	-	-	785	11	2
9. By Road - - - - -	24,550	- -	24,686 7 3	-	-	-	136	7	3
10. By private Ships to and from Places Abroad -	80	- -	72 4 4½	7	15	7½	-	-	-
11. Wages of Mail Guards and Mail Porters - -	2,150	- -	2,038 14 8½	111	5	3½	-	-	-
12. Tolls and Ferryage - - - - -	125	- -	118 9 4	6	10	8	-	-	-
13. Supply and Repair of Mail Bags and Mail Boxes	2,430	- -	2,781 5 6	-	-	-	351	5	6
14. Incidental Expenses - - - - -	650	- -	863 17 7	-	-	-	213	17	7
IN SCOTLAND.									
15. By Railways - - - - -	104,863	- -	103,326 10 5	1,036	9	7	-	-	-
16. By Road - - - - -	15,700	- -	15,628 5 10	71	14	2	-	-	-
17. By private Ships to and from Places Abroad -	60	- -	3 12 10	56	7	2	-	-	-
18. Wages of Mail Guards and Mail Porters - -	1,131	- -	900 4 9½	230	15	2½	-	-	-
19. Tolls and Ferryage - - - - -	740	- -	773 15 5	-	-	-	33	15	5
20. Supply and Repair of Mail Bags and Mail Boxes	1,150	- -	1,124 - 10	25	19	2	-	-	-
21. Incidental Expenses - - - - -	750	- -	2,123 4 6	-	-	-	1,378	4	6
ABROAD.									
22. Conveying Mails across the Isthmus of Panama -	1,600	- -	1,648 6 2¼	-	-	-	48	6	2¼
23. Conveyance of Indian and Australian Mails through Egypt, and Allowances to Janissaries for accompanying Mails between Alexandria and Suez -	8,320	- -	7,782 5 1	537	14	11	-	-	-
24. Salaries of, and Allowances to, Officers in charge of Indian Mails through France - - - - -	2,607	- -	2,730 12 3	-	-	-	123	12	3
25. Salaries of, and Subsistence Allowances to, Marine Mail Guards - - - - -	450	- -	457 13 11½	-	-	-	7	13	11½
26. Incidental Expenses - - - - -	1,500	- -	1,344 10 10	155	9	2	-	-	-
TOTAL of Sub-Head G. - - - £.	853,050	- -	858,799 7 8½	6,371	9	8½	12,120.17	5¼	-
				Net Deficit - - - £. 5,749 7 8½					
SUB-HEAD H.—									
BUILDINGS.									
LONDON.									
1. Purchase of Sites and Buildings - - - - -	4,000	- -	-	4,000	- -	-	-	-	-
PROVINCIAL OFFICES.									
2. Purchase of Sites and Buildings - - - - -	55,000	- -	32,462 13 3	22,537	6	9	-	-	-
TOTAL of Sub-Head H. - - - £.	59,000	- -	32,462 13 3	26,537	6	9	-	-	-
				Surplus - - - £. 26,537 6 9					
SUB-HEAD I.—									
Superannuations and other Non-Effective Charges	118,213	- -	113,387 2 1	4,825	17	11	-	-	-
				Surplus - - - £. 4,825 17 11					

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Slightly over-estimated.
2. Contracts for New Services, and renewal of Contracts with increased payments, led to an un-anticipated increase of expenditure.
3. This is a very fluctuating item of expenditure, but as it has been increasing of late, a larger sum has been provided in the Estimate of the Year 1875-76.
4. Vacancies on the Mail Guard Establishment are not filled up.
5. Under-estimated.
6. The excess of Expenditure over Grant was caused by its having been found necessary to increase the reserve stock of Mail Bags during the Year.
7. Under-estimated.
8. } Slightly under-estimated.
9. }
- 10.
11. A Mail Guard was pensioned, and his place was not filled.
- 12.
13. Bags of larger size than before were required to meet increased business both Irish and American.
14. Increased business led to a larger amount of Expenditure under this Sub-section than was anticipated.
15. } Slightly over-estimated.
16. }
17. This item of expenditure, which fluctuates greatly, was over-estimated.
18. Two vacancies occurred in the Mail Guard Staff after the Estimate was prepared, which have not been filled.
19. Under-estimated.
20. Over-estimated.
21. The amount of the "Snow Bills" was unusually large, and there were exceptional expenses incurred in connection with a dispute with the Highland Railway Company.
22. Slightly under-estimated.
23. The cost of conveying Mails through Egypt was reduced from 8,000 *l.* to 6,000 *l.* a year in August 1874.
24. The amount of travelling allowances to officers in charge of the Indian Mails through France and Italy was greater than was anticipated.
- 25.
26. Over-estimated.
1. } The total amount expended for the purchase of sites and buildings was 47,479 *l.*, of which the sum of 15,070 *l.* was transferred to the Telegraph Vote, as being proper to that Service. The total sum provided in the Estimate did not come into course of payment in the year.
2. }

A larger number of pensioners died during the year than was anticipated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

EXTRA RECEIPTS.—Year ended 31st March 1875.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount paid into the Exchequer.
		£. s. d.	£. s. d.	
A.	For Rent of such portions of Metropolitan Post Offices as are let - - - - -	3,055 - -	1,712 11 9	
A.	For Void Money Orders - - - - -	3,500 - -	6,272 6 9	
A. & C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters, and Poundage on Postage Stamps used in prepayment of Telegrams, and paid to Postmasters, and charged to Telegraph Vote - - - - -	3,500 - -	5,147 1 10½	
C.	For Rent of such portions of Provincial Post Offices as are let - - - - -	1,500 - -	1,328 3 -	
D.	For Rent of a portion of the British Post Office at Suez -	40 - -	40 - -	
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government - - - - *	- - -	- - -	
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14) - - - - -	104,587 - -	102,633 8 2	
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 43) - - - -	1,712 - -	1,421 7 11	
G.	For a portion of the Expense of Conveyance of Indian and Australian Mails through Egypt, to be repaid by the Indian Government - *	- - -	- - -	
G.	Ditto - - - to be repaid by the Australian Colonies - - - - *	- - -	- - -	
G.	For a Moiety of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government - *	- - -	- - -	
G.	For a Moiety of the Cost of Mail Bags, to be repaid by the Indian Government - - *	- - -	- - -	
G.	For Moiety of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government *	- - -	- - -	
G.	For a Moiety of the Cost of Mail Boxes and Mail Bags, to be repaid by the Australian Colonies - - - - *	- - -	- - -	
G.	For Rent of portions of Post Offices at Railway Stations	15 - -	15 - -	
	For Miscellaneous Receipts - - - - -	2,500 - -	2,326 1 -½	
	TOTAL - - - - £.	120,409 - -	120,896 - 6	

* These sums are included in the amounts recovered from the Governments of India and Australia in their Accounts with this Department for Packet Service.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

- - - - - EXTRA RECEIPTS.—Year ended 31st March 1875.

Explanation of the Causes of Variation between Estimates and Receipts.

A. Over-estimated.

A. The proceeds of five quarters' void money orders were brought to account in the year. They were also rather under-estimated.

A. and C. Under-estimated.

C. Over-estimated.

D.

D.

E. A portion of the charges of management was not recovered from the National Debt Commissioners till after the close of the year.

F. Ditto - - - ditto - - - ditto - - - ditto.

G.

G.

G.

G.

G.

G.

G.

Slightly over-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SUMMARY.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices - - - - -	784,250 - -	769,826 17 5½	14,423 2 6½	—
B.	Surveyors - - - - -	52,976 - -	49,947 7 8	3,028 12 4	—
C.	Provincial Establishments - - - - -	956,075 - -	966,720 11 11½	- -	10,645 11 11½
D.	Establishments in the Colonies and Agents Abroad - - - - -	17,860 - -	16,994 14 3½	865 5 8½	—
E.	Post Office Savings Banks - - - - -	110,287 - -	108,289 7 10	1,997 12 2	—
F.	Government Annuities and Life Insurances -	2,212 - -	1,864 15 9	347 4 3	—
G.	Conveyance of Mails - - - - -	853,050 - -	858,799 7 8½	- -	5,749 7 8½
H.	Buildings - - - - -	59,000 - -	32,462 13 3	26,537 6 9	—
I.	Superannuations and other Non-Effective Charges - - - - -	118,213 - -	113,387 2 1	4,826 17 11	—
	£.	2,953,923 - -	2,918,292 17 11½	52,025 1 8½	16,394 19 8
	Deduct Deficit - - - - -			16,394 19 8	
	Net Surplus to be surrendered - - £.			35,630 2 -¼	

A Grant has been taken for the sum of 36,575 l. 2 s. -½ d., the Deficit shown in the Account of Vote 3, Post Office, for the year ended 31st March 1874.

George Richardson,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office, }
26 November 1875. }

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
A J. B. Goodwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. At the date of the Second Report of the Committee of Public Accounts of last Session, the following questions were still unsettled:—

Questions raised in previous Reports still outstanding.

- (1.) The Treatment of past Irregular Appointments in the Post Office.
- (2.) Special Allowances for Special Work, and Rates of Pay for Extra Work.
- (3.) Certain Payments made without Treasury Authority.

2. With regard to the first question, I have to report that, in reply to my inquiries, a letter reached my Department, on the 12th August, from the Post Office, stating that a letter had been received from the Treasury to the effect that their Lordships had decided that that portion of the force irregularly appointed, which was employed in the performance of clerical duties, should be required to undergo Examination by the Civil Service Commissioners, and that the remainder of those employed on mechanical or minor duties should be dealt with by a Bill to be introduced early next Session. It was also added, that the Postmaster General was in correspondence with the Treasury and the Civil Service Commissioners, with the view of arranging the nature of the Examination which the clerks in question should be required to pass. In reply to further inquiries addressed to the Post Office, on the 27th November, whether the intended arrangements had been made, and if so whether any officers of the Department had now obtained the necessary certificates of qualification, a letter was received on the 3rd December, stating that the nature of the Examination had been decided upon, and an arrangement made by the Treasury whereby the irregularity of the appointments in question will be removed; I have received no information as to the nature of the Examination which has been agreed upon, nor has any answer been given to the concluding part of my inquiry.

Civil Service Certificates.

3. Under these circumstances, I have again to report the salaries of the 11 clerks who were irregularly appointed to the Telegraph Branch of the Receiver and Accountant General's Department, and thence transferred to the permanent Postal Establishment of the same Department, as not properly chargeable against the Vote. The amount charged is 1,285 *l.* 6 *s.* 4 *d.*

Salaries of 11 clerks irregularly transferred from the Telegraph to the Postal Establishment still improperly charged against the Vote.

4. The second outstanding question, namely, that relating to Special Allowances for Special Work and Rates of Pay for Extra Work, which has been the subject of notice for some years past, has now, I have every reason to hope, been satisfactorily settled. A full and detailed Schedule of the various rates and allowances in force in the Post Office was submitted to the Treasury on the 29th July last, and received their Lordships' sanction on the 18th October.

Special allowances and extra pay now authorised by Treasury.

In my Report on the Appropriation Account of the Post Office Vote for 1872-73, I stated that such a Schedule, approved by the Treasury, would greatly facilitate the examination of the Accounts, and would settle many questions which from time to time have given rise to much correspondence between the several Departments, and this result may, in my opinion, be reasonably expected.

5. The third outstanding question has also been disposed of, the *ex-post facto* sanction of the Treasury having been given for the payments objected to in the Report on the Account for 1872-73 as having been made without Treasury authority.

Payments made without Treasury authority now sanctioned.

CHIEF OFFICE ACCOUNTS, 1874-75.

6. Numerous questions have arisen during the examination of the Accounts for the year 1874-75, nearly all of which have been satisfactorily dealt with by the Post Office; in two cases only has it been necessary to bring the subjects under the consideration of the Treasury.

Questions raised during the examination of the 1874-75 Accounts satisfactorily dealt with by the Post Office.

7. The questions thus referred are,—

(1.) The extent to which persons may be employed in the Post Office to meet emergencies, who have not obtained Civil Service Certificates, and whose employment has not received the previous sanction of the Treasury; and,

Two questions only referred to the Treasury.

(2.) The extent to which certain persons in the Money Order Office are employed upon Extra Duty.

As these questions are still under consideration, it is unnecessary to do more than mention them in this Report.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

LONDON DISTRICT AND PROVINCIAL POSTMASTERS' ACCOUNTS, 1874-75.

Observation upon these accounts in the Report for 1873-74.

8. In my Report upon the Post Office Vote for 1873-74, I expressed my hope that the then recent reorganisation of my Department would enable me to give to the Accounts of the London District and Provincial Postmasters of the United Kingdom, as well as to the Accounts of the Chief Offices of London, Dublin, and Edinburgh, such an examination on behalf of Parliament as it is incumbent upon me to give to them under the provisions of the Exchequer and Audit Act.

Accounts for the first time completely examined as to appropriation.

9. This hope, I am glad to say, has been realised, and for the first time these very voluminous Accounts have received a full and complete detailed examination as to the sufficiency of the vouchers produced in support of the various charges against the Vote, and as to the correctness of their classification.

London district and provincial postmasters' accounts not at present examined as to Treasury authority.

10. It must, however, be clearly understood that this examination has been strictly confined within the limits prescribed by the first part of the 27th Section of the Exchequer and Audit Act, and has not comprised any examination of the Accounts with reference to Treasury authority.

The question of the propriety of such an examination now for some time past under the consideration of the Treasury. Scheme for test examination as to Treasury authority submitted by the Comptroller and Auditor General on 22nd June 1875 still under consideration.

11. The question whether these Accounts should undergo such an examination as to Treasury authority, and if so, to what extent, has now for some time past been under the consideration of the Lords Commissioners of Her Majesty's Treasury, and at the request of their Lordships a scheme for a test examination was submitted by my Department on the 22nd June last, and is still before them.

Remuneration of sub-postmasters and letter receivers.

12. I have to observe that during the examination of these Accounts my attention has been specially called to the very numerous items which go to make up the remuneration of the Sub-postmasters and London Receivers. The Head-postmasters are paid either by a fixed and inclusive salary, with allowances for Telegraph Work, or by a fixed salary and poundage on the sale of Postage and Receipt Stamps, together with the Telegraph Allowances, but in the case of the 11,000 Sub-postmasters and Receivers, the remuneration consists of—

1. A Fixed Salary.
2. Poundage on the Sale of Postage Stamps.
3. Poundage on the Sale of Receipt Stamps.
4. Commission on Money Order Business.
5. Commission on Savings Bank Business.
6. Commission on Government Annuity and Insurance Business.
7. Commission on the Issue of Inland Revenue Licenses.
8. Allowances for Telegraph Work.

The effect of this system, namely, the multiplication of accounts, and increased cost involved in their examination.

13. It is easy to understand how, in a great Department like the Post Office, which of late years has grown to an enormous extent, and which, not to mention the recent acquisition of the Telegraphs, has added to its own more immediate business the functions of Banking, Granting Annuities, and Insuring Lives, as well as some of the duties which were formerly discharged solely by the Inland Revenue Department, allowances such as those which have been mentioned naturally came into existence simultaneously with the businesses to which they severally relate. There may also be valid reasons unknown to me which may render it inexpedient to disturb the present system, which may probably be regarded as one of payment by results; at the same time it is obvious that the effect of it must necessarily be to multiply Accounts, and increase to a very considerable degree the labour of their examination in the Post Office itself, as well as in my Department, and with consequent cost to the State.

Estimates, as at present prepared afford insufficient information to Parliament.

14. It it also to be remarked that so long as the system continues in operation, no information is afforded to Parliament as to the total amount of remuneration received by this large body of public servants. While I have deemed it proper to advert to this matter, I am bound to recognise that it is one which involves considerations of Departmental Administration quite as much as the simplification and examination of Accounts.

Commission on sale of postage stamps used for telegrams charged to Postal and Telegraph Vote, and re-credited in Postal Extra Receipts.

15. I have further to notice that, included in the amounts charged against this Vote under Sub-heads A. and C. as "Commission on Sale of Postage Stamps," is the amount paid as Poundage on the Sale of Postage Stamps used for Telegrams. This poundage has been also charged against Sub-head L. of the Telegraph Vote. The double charge is counter-balanced by a Credit in the Postal Extra Receipts. It appears to me that the more proper course would have been that the amount, when ascertained, should have been credited to this Vote.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

In answer to a query upon the subject, the Post Office state that “it was not credited to the Post Office Vote, but carried to Extra Receipts, in accordance with the Estimate of the Amount of Extra Receipts to be paid into the Exchequer under Sub-heads A. and C. (see Estimate, p. 559).”

16. This explanation, however, does not seem to me to be satisfactory, and although it may not be worth while to insist upon an adjustment in the present Account, it seems to me advisable that a different course should be pursued by the Post Office with reference to the Accounts for 1875-76. Explanation of Post Office not satisfactory.

17. It will be observed from paragraph No. 3, the sum of 1,285 *l.* 6 *s.* 4 *d.* will have to be deducted, making the expenditure 2,917,008 *l.* 6 *s.* 7½ *d.*, instead of 2,918,293 *l.* 12 *s.* 11½ *d.* Net Surplus.
as shown by the Accountant, and the Net Surplus to be surrendered, 36,914 *l.* 13 *s.* 4½ *d.*

7

VOTE 4.

POST OFFICE PACKET SERVICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4. - - - - -

POST OFFICE PACKET SERVICE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POST OFFICE PACKET
each Sub-Head

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
	CONTRACTS :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	United Kingdom - - -	100,970 - -	101,181 14 11	- - -	211 14 11
B.	Europe - - - - -	13,500 - -	13,365 - -	135 - -	- - -
C.	America - - - - -	366,265 - -	370,649 2 3	- - -	4,384 2 3
D.	Africa - - - - -	65,000 - -	67,423 3 4	- - -	2,423 3 4
E.	Asia and Australia - - -	449,000 - -	427,636 17 4	21,363 2 8	- - -
	PACKET ESTABLISHMENTS :				
F.	Salaries, Wages, and Allowances	795 - -	801 17 -	- - -	6 17 -
G.	Travelling - - - - -	100 - -	65 3 10	34 16 2	- - -
H.	Rates and Taxes - - -	8 - -	- - -	8 - -	- - -
I.	Fuel and Light - - -	13 - -	17 3 11	- - -	4 3 11
K.	Port Dues and Maintenance of Signal Guns.	2,500 - -	2,668 12 7	- - -	168 12 7
L.	Incidental Expenses - - -	200 - -	34 4 7	165 15 5	- - -
M.	Pensions - - - - -	311 - -	311 7 -	- - -	- 7 -
	TOTAL - - - - £.	998,662 - -	984,154 6 9	21,706 14 3	7,199 1 -
	Deduct Deficit - - - -			7,199 1 -	
	Net Surplus to be surrendered - - - £.			14,507 13 3	

The Surplus of 27,986*l.* 3*s.* 5*d.*, shown in the Account of Vote 4, Post Office Packet Service, for the year ended 31st March 1874, has been surrendered.

General Post Office, }
26 November 1875. }

Geo. Richardson,
Principal Book-keeper.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
A. J. B. Goddwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

SERVICE, in the Year ended 31st March 1875, showing the Surplus or Deficit upon of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- A.—Slightly under-estimated.
- B.—The premiums were over-estimated.
- C.—The amount of premiums earned exceeded the amount provided for in the Estimate, which was based upon the average earnings of preceding years.
- D.—Extra correspondence arising out of the Ashantee War led to the estimated cost of the service being exceeded.
- E.—The subsidy for the East Indian services was reduced from 450,000*l.* to 430,000*l.* in August 1874, and a saving of about 12,000*l.* was thus effected. The amount payable under the new contract was also reduced by about 9,000*l.*, through an increase in the amount of the penalties incurred.
- G.—Over-estimated.
- H.—The amount was payable to the Admiralty, but it has not been claimed. It has been left out of the Estimates of 1875-76.
- I.—Under-estimated.
- K.—Under estimated.
- L.—Some of the annual claims were not made in the year 1874-75. The estimate was, nevertheless, excessive, and it has been reduced in the year 1875-76.

Geo. Chetwynd,
Receiver and Accountant General.

S. A. Blackwood,
Accounting Officer.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1875. - - - - -

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.								
A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 £. - - - - -	£. s. d. 7,600 - -	£. s. d. 7,531 10 2	<table><tr><th colspan="2">Payments into Exchequer.</th></tr><tr><th>When Paid.</th><th>Amount.</th></tr><tr><td>Quarters ended: 30 June 1874 30 Sept. " 31 Dec. " 31 Mar. 1875 30 June "</td><td>£. s. d. 21,143 11 1 26,486 1 11 6,284 15 10 27,000 - - 14 8 2</td></tr><tr><td></td><td>£. 90,898 17 -</td></tr></table>	Payments into Exchequer.		When Paid.	Amount.	Quarters ended: 30 June 1874 30 Sept. " 31 Dec. " 31 Mar. 1875 30 June "	£. s. d. 21,143 11 1 26,486 1 11 6,284 15 10 27,000 - - 14 8 2		£. 90,898 17 -
Payments into Exchequer.												
When Paid.	Amount.											
Quarters ended: 30 June 1874 30 Sept. " 31 Dec. " 31 Mar. 1875 30 June "	£. s. d. 21,143 11 1 26,486 1 11 6,284 15 10 27,000 - - 14 8 2											
	£. 90,898 17 -											
C.	For one-half of the cost of conveying Bahamas Mails between Queenstown and New York, to be repaid by the Bahamas Government - -	-	-									
C.	For one-half of the cost of conveying Honduras Mails between Southampton and Jamaica, to be repaid by the Honduras Government - -	-	-									
			<table><tr><th>Receipts brought to Account.</th><th>£. s. d.</th></tr><tr><td>36,143 11 1 26,379 1 6 1,361 16 3 27,014 8 2</td><td>£. 90,898 17 -</td></tr></table>	Receipts brought to Account.	£. s. d.	36,143 11 1 26,379 1 6 1,361 16 3 27,014 8 2	£. 90,898 17 -					
Receipts brought to Account.	£. s. d.											
36,143 11 1 26,379 1 6 1,361 16 3 27,014 8 2	£. 90,898 17 -											
E.	For repayments on account of the India, China, and Japan Mail Packet Service, and incidental expenses in connection therewith:—			<table><tr><th>Quarters ended,</th><th>£.</th></tr><tr><td>30 June 1874 - 30 Sept. " - 31 Dec. " - 31 Mar. 1875 -</td><td>£. -</td></tr></table>	Quarters ended,	£.	30 June 1874 - 30 Sept. " - 31 Dec. " - 31 Mar. 1875 -	£. -				
Quarters ended,	£.											
30 June 1874 - 30 Sept. " - 31 Dec. " - 31 Mar. 1875 -	£. -											
	I. From the Indian Government - -	60,000 - -	46,497 - -									
	II. From the Australian Colonies, a moiety of the cost of conveying Australian Mails between the United Kingdom and Point de Galle - - - - -	-	-									
E.	For a moiety of the subsidy for the Mail Packet Service between Point de Galle and Sydney, to be paid by the Australian Colonies - - - -	-	31,977 7 3	-								
C.	America: Royal Mail Steam Packet Company's Service - - - - -	-	4,892 19 7	-								
	£.	67,600 - -	90,898 17 -									

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

- - - EXTRA RECEIPTS.—Year ended 31st March 1875.

Explanation of the Causes of Variation between Estimates and Receipts.

E.—I. There was a reduction of 20,000 *l.* per annum in the subsidy payable to the Peninsular and Oriental Steam Navigation Company after the Estimate was prepared, whereby the contribution from the Indian Government was lessened by 9,000 *l.* There was also a balance of about 4,500 *l.* due to that Government in respect of over-payments in the years 1872-3, and 1873-4.

E.—The subsidy in question ceased to be paid in December 1873 when the service between Point de Galle and Australia was taken up by the Australian Colonies. The amount received in the year ended 31st March 1875 was in settlement of arrears.

C.—The amount was paid by the Royal Mail Steam Packet Company as the Postmaster General's share of their profits in the year under Clause 2 of their Contract, dated 26th June 1868. No such receipt was anticipated when the Estimate was prepared.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excesses.

1. PAYMENTS have been made in excess of the Estimates under the following Sub-Heads, viz. :—

CONTRACTS :

A.—United Kingdom.

C.—America.

D.—Africa.

PACKET ESTABLISHMENTS :

F.—Salaries, Wages, and Allowances.

I.—Fuel and Light.

K.—Port Dues and Maintenance of Signal Guns.

M.—Pensions.

Receipt from the Royal Mail Steam Packet Company not admitted by the Post Office as correct.

2. With reference to a sum of 4,892*l.* 19*s.* 7*d.*, included in the Extra Receipts as the amount received from the Royal Mail Steam Packet Company, I have to remark that, under a contract with that Company, dated 26th June 1868, it was provided that in the event of the total receipts of the Company being more than sufficient, after deducting working expenses, “for the payment of a dividend of 8 per cent. on the capital employed by the Company in the performance of the contract or contracts, then, and in every such case, the Company shall pay to the Postmaster General a sum equal to one-half of “such excess.”

Explanation by Post Office.

3. In reply to my request to be furnished with statements of account showing the manner in which the amount brought to account was arrived at, and for information as to whether the Company’s accounts of traffic receipts undergo examination by the Post Office, I have been informed that the amount “which is not admitted by the Post Office “to be correct has been received, without prejudice to any future claim that it may be “found necessary to make against the Company in respect of their profits in the year “1873. The Post Office first became entitled to share in the Company’s profits under “their contract in the year 1871, but the Company and the Post Office are at issue as to “the amount of their profits in that year, and the points in dispute are about to be “referred to arbitration. So soon as a decision in the several points raised, some of “which involve questions of principle, shall have been arrived at, the examination of the “Company’s accounts for the years 1872, 1873, and 1874, shall be proceeded with, in “order to determine the Post Office proportion of their profits, as soon as possible. The “contract under which the Post Office was entitled to share provisionally in the Com- “pany’s profits, terminated at the end of the year 1874. Under the new contract, which “commenced on 1st January last, the Post Office has no interest in the Company’s “profits.”

Net Surplus.

4. The Net Surplus is, as shown by the Account, 14,507*l.* 13*s.* 3*d.*

	£.	s.	d.
Grant - - - - -	998,662	-	-
Expenditure - - - - -	984,154	6	9
Net Surplus - -	£. 14,507	13	3

V O T E 5.

POST OFFICE TELEGRAPH SERVICE.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the Post REVENUE, in the Year ended 31st March 1875, showing the

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
SECRETARY'S OFFICES, &c.				
1. Salaries, Wages, and Allowances additional to Salaries	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2. Travelling	19,072 - -	18,532 14 8	539 5 4	- -
3. Incidental Expenses, including small Losses by Fraud and Default	1,000 - -	597 7 8	402 12 4	- -
	1,500 - -	2,352 11 9½	- -	852 11 9½
TOTAL of Sub-Head A.	£. 21,572 - -	21,482 14 1½	941 17 8	852 11 9½
SUB-HEAD B.—				
ACCOUNT DEPARTMENTS.				
1. Salaries, Wages, and Allowances additional to Salaries	33,106 - -	31,184 4 5½	1,921 15 6½	- -
2. Gas	250 - -	251 13 8	- -	1 13 8
3. Incidental Expenses	400 - -	430 12 10	- -	30 12 10
TOTAL of Sub-Head B.	£. 33,756 - -	31,866 10 11½	1,921 15 6½	32 6 6
SUB-HEAD C.—				
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances additional to Salaries	104,529 - -	101,322 3 11	3,206 16 1	- -
2. Travelling	15,500 - -	14,918 6 1	581 13 11	- -
3. Materials	36,000 - -	32,930 15 6½	3,069 4 5½	- -
4. Rents	2,638 - -	2,043 8 8½	594 11 3½	- -
5. Rates on Telegraph Wires, &c.	2,000 - -	1,826 2 11	173 17 1	- -
6. Maintenance of Railway Companies	33,000 - -	33,465 12 7	- -	465 12 7
7. Compensation to Railway Companies for surrender of their Reversionary Interests in Telegraph Business (including Wayleaves), Pole Rents, &c.	26,500 - -	25,693 4 -½	806 15 11½	- -
8. Gas, Water, Fuel, &c.	1,100 - -	1,323 12 11	- -	223 12 11
9. Incidental Expenses, including Hire of Cable Ships, &c.	13,000 - -	25,431 8 3½	- -	12,431 8 3½
10. Remuneration for use of Duplex Apparatus, Royalties, &c.	4,000 - -	3,600 - -	400 - -	- -
TOTAL of Sub-Head C.	£. 238,267 - -	242,554 15 -	8,832 18 9½	18,120 13 9½
SUB-HEAD D.—				
RAILWAY COMPANIES.				
For Message Work	22,500 - -	15,902 7 3	6,597 12 9	- -
SUB-HEAD E.—				
CENTRAL TELEGRAPH STATION, LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	98,311 - -	97,983 7 11	327 12 1	- -
2. Travelling	400 - -	413 2 -	- -	13 2 -
3. Gas	2,400 - -	2,486 11 6	- -	86 11 6
4. Rents and Water	3,565 - -	2,905 4 8	659 15 4	- -
5. Incidental Expenses	1,500 - -	1,595 12 11	- -	95 12 11
TOTAL of Sub-Head E.	£. 106,176 - -	105,383 19 -	987 7 5	195 6 5
Net Surplus - - - £. 792 1 -				

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

OFFICE TELEGRAPH SERVICES, and the Collection of the POST OFFICE TELEGRAPH Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Some vacancies which occurred were not filled up.
2. There was less travelling than was anticipated.
3. Insufficient provision was made for the cost of carriage of stores. This has been rectified in subsequent Estimates.

1. A contemplated revision of the establishment was not carried out in the year.
- 2.
3. Under-estimated.

1. Over-estimated.
2. A Supplementary Grant, which was taken for 1,500 £, proved to be more than was required.
3. Over-estimated.
4. The rents of a portion of the premises occupied by the Department were not claimed in the year, and a margin provided for increase was not required.
5. Over-estimated.
6. Slightly under-estimated.
7. Slightly under-estimated.

8. Under-estimated (*see* Explanation under Sub-Head E 4).
9. { The actual expenditure closely corresponds with the anticipated expenditure, but a Supplementary Grant was taken for a less amount than required, as it was expected that there would be a Surplus under some other Sub-Heads, which proved to be the case.
10. { Provision was made for payment for the use of the Duplex Apparatus to 31st March 1875, but as the quarter for which the last payment was made terminated on 12th February, the whole sum provided was not required.

The Estimate was based upon the work expected to be done in the year by the Railway Companies for the Post Office, but the whole of the work done was not paid for in the year, through some of the Companies not having rendered their accounts, and through other Companies not having come to terms with the Department.

- 1.
- 2.
- 3.
4. A portion of the water provided for under this Sub-section was found to be more properly chargeable to Sub-Head C 8, and was charged accordingly.
- 5.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD F.— DISTRICT AND BRANCH POST OFFICES, LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	£. s. d. 59,903 - -	£. s. d. 55,044 18 5½	£. s. d. 4,858 1 6½	£. s. d. - - -
2. Travelling	660 - -	563 3 9½	96 16 2½	- - -
3. Rents	7,586 - -	7,564 1 9	21 18 3	- - -
4. Rates and Taxes	1,290 - -	1,268 13 2½	21 6 9½	- - -
5. Gas, &c.	1,000 - -	1,524 11 2¼	- - -	524 11 2¼
6. Incidental Expenses	300 - -	313 6 4½	- - -	13 6 4½
TOTAL of Sub-Head F. - - - £.	70,739 - -	66,278 14 9½	4,998 2 9½	537 17 6½
SUB-HEADS G. AND H.— PROVINCIAL POST OFFICES. UNITED KINGDOM.				
		Net Surplus - - -	£. 4,460 5 2½	
1. Salaries, Wages, and Allowances additional to Salaries	395,157 - -	387,660 3 6¼	7,496 16 5¼	- - -
2. Travelling	7,000 - -	5,974 1 4	1,025 18 8	- - -
3. Rents	7,977 - -	8,678 11 9	- - -	701 11 9
4. Rates and Taxes	1,270 - -	1,136 17 3½	133 2 8½	- - -
5. Fuel and Light	2,600 - -	2,295 18 2½	304 1 9½	- - -
6. Stationery	275 - -	151 17 7	123 2 5	- - -
7. Incidental Expenses (including Allowance for Rent and Office Expenses)	9,047 - -	8,289 6 9½	757 13 2¼	- - -
TOTAL of Sub-Heads G. and H. - - - £.	423,326 - -	414,186 16 6	9,840 15 3	701 11 9
SUB-HEAD I.— SPECIAL ARRANGEMENTS STAFF.				
		Net Surplus - - -	£. 9,139 3 6	
1. Salaries, Wages, and Allowances additional to Salaries	3,065 - -	3,123 7 7	- - -	58 7 7
2. Travelling	5,000 - -	4,242 19 3½	757 - 8½	- - -
3. Rent	430 - -	302 5 -	127 15 -	- - -
4. Incidental Expenses	150 - -	130 18 2½	19 1 9½	- - -
TOTAL of Sub-Head I. - - - £.	8,645 - -	7,799 10 1	903 17 6	58 7 7
SUB-HEAD K.— TELEGRAPHIC INSTRUCTION.				
		Net Surplus - - -	£. 845 9 11	
1. Salaries, Wages, and Allowances additional to Salaries	911 - -	903 12 2	7 7 10	- - -
2. Rent	100 - -	95 - -	5 - -	- - -
3. Travelling	1,300 - -	1,741 4 9	- - -	441 4 9
4. Incidental Expenses	110 - -	106 7 3	3 12 9	- - -
TOTAL of Sub-Head K. - - - £.	2,421 - -	2,846 4 2	16 - 7	441 4 9
SUB-HEAD L.— TELEGRAPHIC INSTRUCTION.				
		Net Deficit - - -	£. 425 4 2	
1. Uniform Clothing	14,807 - -	14,686 11 2	120 8 10	- - -
2. Stationery, Small Stores, &c.	56,000 - -	59,913 13 11	- - -	3,913 13 11
3. Poundage on the Sale of Stamps for Telegraph Purposes	2,650 - -	3,307 3 4½	- - -	657 3 4½
TOTAL of Sub-Head L. - - - £.	73,457 - -	77,907 8 5½	120 8 10	4,570 17 3½
Net Deficit - - - £. 4,450 8 5½.				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. { The whole of the estimated amount required for Incidental Salaries was not expended, and as vacancies in the Boy Messenger Class occurred they were filled up by boys, at a lower rate of pay.
- 2.
- 3.
- 4.
5. Under-estimated.
- 6.

1. A Supplementary Grant was taken for 12,000 £., but a portion of it only proved to be required.
2. There was less travelling than was anticipated.
3. Under-estimated.
- 4.
- 5.
6. { Over-estimated.
- 7.

1. Under-estimated.
2. There has been less travelling than was anticipated.
3. The surplus is partly attributable to a reduction in some of the rents and partly to an over-estimate.
4. Over-estimated.

- 1.
- 2.
3. There has been more travelling than was anticipated.
- 4.

- 1.
2. Five quarterly bills for Stationery were paid in the year. The actual expenditure has not exceeded the estimated expenditure, but a smaller sum was asked for than required, because a surplus was expected under other Sub-heads of the Vote, and this expectation was realised.
3. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD M.—	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Purchase of Sites and Buildings - - -	19,000 - -	15,096 6 7	3,903 13 5	- - -
		Surplus - - -	£. 3,903 13 5	
SUB-HEAD N.—				
1. Superannuations, &c. - - - - -	600 - -	498 8 3	101 11 9	- - -
2. Annuities to Officers of late Telegraph Companies for the year ended 31st March 1874	25,120 - -	24,999 3 7	120 16 5	- - -
3. Ditto - ditto for the year ended 31st March 1875	17,067 - -	16,695 19 6	371 - 6	- - -
TOTAL of Sub-Head N. - - - £.	42,787 - -	42,193 11 4	593 8 8	- - -
		Surplus - - -	£. 593 8 8	
SUB-HEAD O.—				
TELEGRAPH WORKS.				
1. Extensions - - - - -	37,000 - -	33,091 17 5½	3,908 2 6¾	- - -
2. Special Works - - - - -	- - -	840 6 10½	- - -	840 6 10½
3. Private Telegraphs - - - - -	- - -	- - -	- - -	- - -
4. Works executed for Railway Companies - - -	- - -	- - -	- - -	- - -
TOTAL of Sub-Head O. - - - £.	37,000 - -	33,932 4 3¾	3,908 2 6¾	840 6 10½
		Net Surplus - - -	£. 3,067 15 8½	

EXTRA RECEIPTS.—Year ended 31st March 1875.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
C.	For Sale of Old Stores - - - - -	- - -	2,977 6 3½	<div> <div> <div>Payments into Exchequer.</div> <div>When Paid.</div> <div>Receipts brought to Account.</div> </div> <div> <div>Amount.</div> <div>Quarters ended—</div> <div>30 June - 1874</div> <div>30 Sept. - "</div> <div>31 Dec. - "</div> <div>31 March 1875</div> <div>30 June - "</div> </div> <div> <div>£. s. d.</div> <div>4,286 9 9</div> <div>1,998 - 5</div> <div>3,077 15 9</div> <div>3,923 - 10</div> <div>- - -</div> </div> <div> <div>£. s. d.</div> <div>4,714 12 - 6</div> <div>2,558 1 - 3</div> <div>3,280 - 13 3</div> <div>2,732 13 3</div> <div>£. 13,285 6 9</div> </div> </div>	
E. F. and G.	For Rent of such portions of Postal Telegraph Offices as are Let - - - - -	- - -	4,303 16 9		
	For Miscellaneous Receipts - - - - -	- - -	6,004 3 8		
	TOTAL - - - £.	- - -	13,285 6 8½		13,285 6 9

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - No. 5.—POST OFFICE TELEGRAPH SERVICE—continued.

Explanation of the Causes of Variation between Expenditure and Grant.

The amount paid in respect of Sites and Buildings in the year was less than the amount which it was expected would be paid.

- 1.
- 2.
- 3.

1. } The amount expended for Special Works was provided for in the Estimate of 37,000 l. for
2. } Extensions, which, however, proved to be in excess of the amount required.
- 3.
- 4.

- - - EXTRA RECEIPTS.—Year ended 31st March 1875.

Explanation of the Causes of Variation between Estimates and Receipts.

C. }

The Extra Receipts in respect of the Telegraph Service could not be estimated with any degree of precision before the year ending 31st March 1876.

{ E. F.
and
G. }

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SUMMARY.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Secretary's Office, &c. - - - -	21,572 - -	21,482 14 1½	89 5 10½	—
B.	Account Departments - - - -	33,756 - -	31,866 10 11½	1,889 9 -½	—
C.	Maintenance of the Postal Telegraph System	238,267 - -	242,554 15 -	- - -	4,287 15 -
D.	Railway Companies for Message Work -	22,500 - -	15,902 7 3	6,597 12 9	—
E.	Central Telegraph Station, London - -	106,176 - -	105,883 19 -	792 1 -	—
F.	District and Branch Post Offices, London -	70,739 - -	66,278 14 9½	4,460 5 2½	—
G.&H.	Provincial Post Offices - - - -	423,326 - -	414,186 16 6	9,139 3 6	—
I.	Special Arrangements Staff - - - -	8,645 - -	7,799 10 1	845 9 11	—
K.	Telegraphic Instruction - - - -	2,421 - -	2,846 4 2	- - -	425 4 2
L.	Uniform Clothing - - - -	14,807 - -	14,686 11 2	120 8 10	—
	Stationery - - - -	56,000 - -	59,913 13 11	- - -	3,913 13 11
	Poundage on the Sale of Stamps for Telegraph Purposes - - - -	2,650 - -	3,307 3 4½	- - -	657 3 4½
M.	Purchase of Sites and Buildings - - - -	19,000 - -	15,096 6 7	3,903 13 5	—
N.	Superannuations, &c. - - - -	42,787 - -	42,193 11 4	593 8 8	—
O.	Telegraph Works - - - -	37,000 - -	33,932 4 3½	3,067 15 8½	—
	£.	1,099,646 - -	1,077,431 2 6½	31,498 13 10½	9,283 16 5½
	Deduct Deficit - - - -	- - -	- - -	9,283 16 5½	- - -
	Net Surplus to be surrendered - - - £.	- - -	- - -	22,214 17 5½	- - -

A Grant has been taken for the sum of 109,790*l.* 8*s.* 2½*d.*, the Deficit shown in the Account of Vote 5, "Post Office Telegraphs," for the Year ended 31st March 1874.

Geo. Richardson,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office, }
26. November 1875. }

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
A. J. B. Goodwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. It may be advisable, before entering upon the questions which have arisen upon the present Account, to advert to those which were still unsettled when the Committee of Public Accounts made their Second Report of last Session. Questions outstanding on previous Accounts for this Service.

They consisted of the following:—

1. The treatment of past irregular appointments in the Telegraph Service.
2. Special allowances for special work, and rates of pay for extra work.
3. Treasury authority for arrangements with certain railway companies as to way-leave and maintenance.
4. The employment without Treasury authority of an unestablished staff.

2. With regard to the first two questions, the remarks contained in paragraphs Nos. 2 and 4 of my Report on the Post Office Vote equally apply. It appears however that the conditions under which linemen are appointed to the Telegraph Service are still unsettled. Copies of the correspondence on the subject will be found in the Appendix.

3. With regard to the third question, I have to report that Treasury authority has now been obtained.

4. With regard to the fourth question, a letter from the Post Office, dated 2nd December last, informed me, that “although the inquiries have been completed, no action has yet been taken by the Treasury with regard to the unestablished staff.”

5. One other question still remains unsettled, namely, the execution of Telegraph Works by contract. I advert to this subject, not with the view of urging the adoption of such a system, but simply because it was the subject of inquiry by the Committee of Public Accounts, both in 1874 and in 1875, and because the remark contained in my Report on the Telegraph Vote for 1872–73, that under the arrangements laid down by the Treasury on the subject of Telegraph Works, my Department would be unable to detect and obtain explanation of any deviation from the authorised expenditure, has in the Accounts of this year received a striking illustration. A. B.

Question as to the execution of Telegraph Works by contract still unsettled.

6. On the 10th September last I received a letter from the Treasury, transmitting copies of certain correspondence between the Post Office and that Department on the subject of the expenditure in 1874–75 on Telegraph Works of Extension and re-arrangement. In this correspondence the Treasury refuse their sanction to an actual expenditure in cash and materials of 4,320 l. 17 s. 2½ d., and to further expenditure estimated at 490 l. 17 s. 3 d. Expenditure on works in the present Account without previous Treasury sanction.

7. The expenditure has taken place in the execution of 24 different works of extension and re-arrangement, and the Treasury sanction is refused on the ground that the works have been undertaken “in distinct violation of the rules laid down in their Lordships’ letters of the 25th September 1873 (No. 12,383—1873), and of the 19th March 1874 (No. 4335—1874),” whereby the Post Office were required to submit quarterly schedules of all new works proposed to be undertaken, in which the expenditure involved exceeded 100 l. for the previous sanction of their Lordships. The same.

8. In no one of the 24 cases referred to, could my Department, under the existing system, have detected the fact that the works in question involved an expenditure of upwards of 100 l. each. The same.

9. It is not for me to enter in any way into the question of the propriety or practicability of enforcing personal pecuniary liability against officers of the Post Office for incurring unauthorised expenditure of this nature; but at the same time, as the Treasury sanction has been refused, I have no alternative, under the provisions of the 27th Section of the Exchequer and Audit Act, but to report this Expenditure as not properly chargeable against the Vote. The correspondence on the subject of this expenditure is printed in the Appendix. Expenditure not properly chargeable against the Vote.

C., C. 1,

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Further Expenditure on Works without previous Treasury sanction.

10. In addition to the above-mentioned expenditure, a further payment of 136 *l.* 18 *s.* 6 *d.* has been made without previous Treasury authority to the Great Western Railway Company for erecting additional wires. In reply to a query upon this subject, the Post Office state, "Treasury authority was not sought for the Expenditure, and it was not then considered that such authority was required, seeing that the work was executed for a private wire at fixed tariff rates. The Treasury have however now made it clear that their prior authority is needed for such works when in excess of the limit, and it is now the practice to seek authority accordingly. The order for the work was issued in November 1873."

Inability of Exchequer and Audit Department to verify classification under the Sub-heads of "Maintenance" and "Extensions" respectively.

11. In connection with this subject, it may be right that I should mention that my Department is still unable, under the existing system by which works of extension as well as works of maintenance are carried out by the Postal Telegraph Department, to verify the Accountants classification of payments under the Sub-heads of "Maintenance" and "Extensions." This subject has been noticed in my previous Reports on the Telegraph Votes in connection with transfers of charges for "Materials" from Sub-head C. to Sub-head O. Similar transfers have been made in the present Account.

Expenditure for purchase of "Sites" for buildings for the first time apportioned between Postal and Telegraph Services.

12. I pass on to notice other questions which have arisen upon the present Account. For the first time, so far as I am aware, a portion of the expenditure incurred in the purchase of sites for Post Office Buildings has been charged against the Telegraph Vote. The amount thus charged is 14,976 *l.* 3 *s.* 3 *d.*, and it represents one-third of the total expenditure for sites, which has been charged against the Vote for 1874-75, except in the case of the payments for the sites for the Post Offices in Norwich and Brighton. With regard to the former, out of an expenditure of 12,000 *l.*, 3,500 *l.* has been charged to the Telegraph Service. This apportionment is stated to have been made by the Office of Works. With regard to the latter, amounting to 770 *l.*, no charge has been made against the Telegraph Vote, the explanation given by the Post Office being that "the Brighton Post Office is at present appropriated to Postal, and not to Telegraph purposes."

This apportionment not a final transaction.

13. The Post Office explain that the transfer of one-third of the expenditure is not to be considered as a final transaction, but that this amount has been transferred "pending the decision of the Office of Works as to the amounts really chargeable to each Service," and they add that when this decision is received the accounts of the two Services will be adjusted accordingly. I am not aware of the circumstances under which these transfers have now for the first time been made, nor am I aware whether it is the intention of the Post Office, in preparing future Profit and Loss Accounts of the Telegraph Service for Parliament, to charge any portion of similar expenditure in the years 1870-71, 1871-72, 1872-73, and 1873-74, amounting to 81,580 *l.* 1 *s.* against the Telegraph Service.

Expenditure for building new Post Offices not apparently apportioned in a similar manner.

14. Although the purchase of sites and buildings is provided for in the Vote taken by the Post Office, the provision for the erection of new Post Offices, and for new works and alterations of existing offices, is made in the Estimates submitted by the Office of Works. In these Estimates for 1874-75, a separation is for the first time made between Postal and Telegraph Expenditure on new works and alterations of existing offices and on ordinary maintenance and repairs, but it does not appear from these Estimates that there is any intention of charging the Telegraph Service with a portion of the cost of erecting new Post Offices.

Apparent anomaly in dividing the expenditure for sites and not the expenditure for building new Post Offices.

15. It seems to me somewhat of an anomaly to divide the expenditure for "Sites" and "New Works and Alterations," between the Postal and Telegraph Service, but to make no similar division of the expenditure incurred in building new Post Offices, which, it is presumed, are intended to accommodate both Post Office and Telegraph employes.

Consequent incorrectness of Profit and Loss Accounts presented to Parliament.

16. It is obvious that unless the whole of the expenditure incurred, since the date of the acquisition of the Telegraphs by the State in the purchase of sites, the erection of new Post Offices, and in the alterations, maintenance, and repair of existing offices, is adjusted between the Postal and Telegraph Services, the Profit and Loss Accounts annually submitted to Parliament, must, to a certain extent, be incorrect.

In making this observation, I am not unmindful that the Committee of Public Accounts, in their Report of 1874, made the following remark:—

"Theoretically the exact cost and value of every item to each service ought to be appraised, and the apportionment made accordingly. Your Committee are not satisfied that the practical utility of such an apportionment would compensate for the time, labour, and possible expense it would involve."

but

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

but I have read this remark as applying only to the exactitude of the apportionment, and not as laying down a rule that where any item of expenditure (such as building a new Post Office) is common to both Services, no apportionment whatever need be made.

17. Under Sub-head C., is included a payment of 84 *l.* 7 *s.* 1 *d.* to a Mr. Walter A. Sampson, as remuneration for services rendered by him as a junior clerk to the Superintendent of Telegraphs at Bristol, from 12th August 1872 to 28th March 1874. Attached to the voucher for the payment are copies of a somewhat voluminous correspondence between the Post Office and the Treasury on the subject, from which it would appear that their Lordships decline to sanction the payment—

Treasury sanction refused to the payment made to a telegraph clerk at Bristol.

1st. On the ground that they have no authority to do so consistently with the Order in Council of 4th June 1870.

Reasons of Treasury refusal.

2nd. On the ground that Mr. Sampson was employed by the Superintendent at Bristol without the direct sanction of the Postmaster General.

3rd. On the ground that Mr. Sampson's claim is properly upon the Superintendent, and not upon the Post Office.

And their Lordships finally leave the Postmaster General to order this payment if he thinks fit, "sending copies of the correspondence to the Comptroller and Auditor General in explanation of it, who will judge whether, and if so, in what terms, it requires to be noticed in his Report."

18. Under these circumstances, as in the case of the unauthorised works, so in this case of an unauthorised salary, I have no alternative but to report it as not properly chargeable against the Vote. The correspondence referred to is printed in the Appendix:

Decision.

D. E. F. G. H. I. K. L.

LONDON DISTRICT AND PROVINCIAL POSTMASTERS' ACCOUNTS.

19. The remarks contained in paragraphs, Nos. 8 to 10 of my Report on the Post Office Vote, equally apply to the Accounts of this Service.

Examination satisfactory.

20. It will be observed from paragraphs Nos. 7 and 18 of this Report, that from the expenditure, as shown by the Accountant, the sums of 4,320 *l.* 17 *s.* 2½ *d.* and 84 *l.* 7 *s.* 1 *d.*, will have to be deducted, making the expenditure 1,073,025 *l.* 18 *s.* 3½ *d.*, instead of 1,077,431 *l.* 2 *s.* 6½ *d.*, as shown by the Accountant, and the surplus to be surrendered 26,620 *l.* 1 *s.* 8½ *d.*

Amended Surplus.

21. I am unable to state what further deduction from the Accountant's expenditure, and corresponding addition to the surplus to be surrendered, ought to be made in respect of the further unauthorised expenditure estimated at 490 *l.* 17 *s.* 3 *d.* referred to in paragraph No. 7, as I have no means of ascertaining how much of this expenditure has been actually charged against this Vote.

Deduction uncertain.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
25 October 1875.

Sir,
I AM directed by the Comptroller and Auditor General to call your attention to the replies given by your Department to Queries 125 and 174 on the Post Office Telegraph Vote, Chief Offices, 1874-75. In the reply to Query 125 it is stated that a lineman, W. Brennan, "was placed upon permanent employment as an established lineman under the conditions laid down by the Treasury, namely, that such employment would not entitle him to a pension or gratuity upon his leaving the service of the Post Office; under the same conditions he was not required to obtain a Civil Service Certificate." In the reply to Query 174, it is stated that "linemen are not required to obtain Civil Service Certificates, being gazetted under Schedule B."

I am to request that the Comptroller and Auditor General may be informed of the date of the "London Gazette," placing these appointments in Schedule B, or, if on further inquiry it should be found that the statement referred to is incorrect, the Comptroller and Auditor General would be glad to learn whether, and if so, on what grounds the Postmaster General considers this class of telegraph employés as exempt from the necessity of obtaining Civil Service Certificates under the provisions of the Order in Council of the 4th of June 1870.

S. A. Blackwood, Esq., General Post Office.

I have, &c.
(signed) *H. Treherne.*

(B.)

General Post Office, 26 November 1875.

Sir,
IN reply to your letter of the 25th ultimo, I regret to inform you that an error was made by this Department in stating that linemen are gazetted under Schedule B. It should have been stated that, owing to a question as to the best manner of regulating the employment of linemen, steps had not been taken to get them gazetted, but that, pending the settlement of this question, they were being treated as if gazetted under Schedule B, and were being engaged as persons without claim to superannuation.

The Department will, I trust, shortly be in a position to lay before the Treasury a proposal for settling definitively the conditions under which linemen are to be employed, and the result will, in due course, be communicated to you.

The Comptroller and Auditor General,
Somerset House.I have, &c.
(signed) *S. A. Blackwood.*

(C.)

Treasury Chambers, 10 September 1875.

Sir,
I AM commanded by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, with reference to the letter from this Board of the 25th September 1873, and to its enclosure (No. 12,383-73), a copy of a letter which their Lordships have received from the Postmaster General, dated the 3rd June 1875, and also a copy of the reply thereto of this day's date, on the subject of expenditure on telegraph works of extension and re-arrangement.

The Comptroller and Auditor General.

I am, &c.
(signed) *William Law.*

(C. 1.)

My Lords,

General Post Office, 3 June 1875.

By letter, No. 15,078, of the 23rd October last, your Lordships, at my suggestion, have raised from 25 £. to 100 £., the limit within which you see fit to empower the Postmaster General to incur, under certain circumstances, an expenditure in works of telegraph extension or re-arrangement, without the necessity of previously obtaining Treasury sanction.

It is of course well understood that the expenditure on such works shall be reported for covering authority at stated intervals.

Accordingly, I transmit herewith Schedules of works of which the cost is in no case estimated to exceed 100 £., and also of works the cost of which is estimated to exceed 100 £., and for which orders have been issued between the 1st April 1874 and the 31st March last.

The Schedule A. shows for those works for which orders were issued between the 1st April and 30th September 1874, the total net cost to the 30th September last to be 3,642 £. 19 s. 0 ½ d.

By net cost is meant the cost of the works in cash payments and the value of materials used, less the value of materials (if any) recovered and carried into stock.

This Schedule also shows the credit or gain accruing in respect of those works of re-arrangement on which the value of the materials recovered is greater than the cash payments and value of the materials used. This credit amounts to 3,063 £. 6 s. 10 d., showing that the actual charge to the revenue in respect of these works is only 579 £. 12 s. 2 ½ d., that being the difference between the two sums before mentioned.

The Schedule marked B. shows the estimated net cost or credit in respect of those works, the total cost of each of which is estimated not to exceed 100 £., and for which orders were issued during the half year ended 31st March last, to be 2,395 £. 2 s. 1 d. and 1,169 £. 3 s. 5 d. respectively, thus giving an estimated charge to the revenue of 1,225 £. 18 s. 8 d. in respect of those works.

It

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

It is not yet possible to furnish this Schedule in such a complete form (*i.e.*, showing the actual cost or credit on account of each work) as Schedule A., and I have accordingly thought it desirable to send it forward in its present form.

The next Schedule C. to which I have to call attention is a list of 22 works, nearly all of re-arrangement, in which the net outlay in each case exceeds the limit of 100 *l.*, and on which the total amount expended in cash payments up to the 30th September last is 708 *l.* 2 *s.* 9½ *d.*, to which sum should be added the sum of 3,481 *l.* 19 *s.* 9½ *d.*, the value of materials used.

As regards this Schedule, I wish to offer the following remarks:

With two exceptions it will be seen that the cash expenditure, which may be taken as representing the cost mainly of labour and incidental payments, in no case has exceeded the limit of 100 *l.* above referred to. In nearly every case it has been greatly below that limit. At the same time, as cost expenditure alone does not represent the full cost, I have thought it right to bring under review every item of expense, whether actual, as represented by the cost of labour, &c., or contingent, as represented by the value of stores in hand at the commencement of the financial year, or stores taken out of stock since purchased under Sub-head C.

In the first of the two exceptions adverted to, the work done at the Central Office was urgent, and its completion enabled the Department at once to accelerate the transmission of many thousands of messages daily.

The work done in re-arranging the circuits between London and the Isle of Wight, and watering-places in Hants and Dorset, was also urgent, as enabling me to make better provision for the heavy summer traffic of those places, and to obviate the necessity of increasing the establishment at Southampton. The 4th Schedule, marked D., which is a continuation of Schedule C., shows the estimated cost of three works, for which orders were issued between the 1st October 1874 and the 31st March last, and the cost of each of which is estimated to exceed 100 *l.*, to be altogether 490 *l.* 17 *s.* 3 *d.*, and, as was the case with regard to the works described in Schedule B., no explicit information as to the actual amount expended on these works can at present be afforded.

Although in these Schedules there has been provided, as desired by your Lordships, a column for explanations, I have thought it better, in order to save the frequent repetition of the same form of words, to furnish the explanations in most of the cases, by means of foot notes connected with the subject-matter of the Schedule by appropriate figures of reference.

I am quite aware that, even now, the directions given by your Lordships as to the preparation of Schedules of works of extension and re-arrangement have not been perfectly carried out, and that these Schedules fall short of what has been prescribed, but an explanation of this has already been given in letters addressed to you at various dates, especially in my letter of the 13th July last.

I need not assure your Lordships that all my officers are equally anxious with myself that your instructions should be accurately observed, and I may state that since the 31st March last no orders for works, the cost of carrying out which will in any case exceed the limit prescribed by your Lordships, have been given, and that in nearly every case, even where the cost is much less than 100 *l.*, your Lordships' authority for the execution of works of extension and re-arrangement has been sought.

I trust, therefore, that your Lordships will accept these Schedules, and give your covering sanction for the works described therein.

The Lords Commissioners of the Treasury.

I have, &c.
(signed) *John Manners.*

(C. 2.)

My Lord,

Treasury Chambers, 10 September 1875.

THE Lords Commissioners of Her Majesty's Treasury have desired me to address your Lordship on the subject of your letter of the 3rd June last, with which were forwarded four Schedules of Telegraph Works of Extension and Re-arrangement, marked A., B., C., and D.

I.

They observe that the first two Schedules (namely A. and B.) relate to works incurred during the financial year ended the 31st March 1875, of which in every case the cost was estimated to be less than 100 *l.*

With regard to these Schedules, I am first to remind your Lordship that, though by their letter of the 22nd October 1874 (No. 15,078/74) my Lords, in deference to the wishes of the Post Office authorities, assented to raise the limit within which expenditure on works might be incurred without previous Treasury sanction from 25 *l.* to 100 *l.*, they did not dispense with the necessity of a Schedule of such works being submitted for covering sanction at the close of every quarter, in compliance with the former directions conveyed to your Lordship's predecessor on the 25th September 1873 (No. 12,383).

My Lords trust that you will give instructions for the punctual transmission to this Board every quarter of the Schedules in future, and also of an annual account which would give both the estimated and actual expenditure of the works undertaken.

My Lords observe in Schedule B. that a sum of 130 *l.* 14 *s.* 7 *d.* was expended on the Langham Hotel Duplex Apparatus, and I am to inquire why this expense, exceeding as it does the limit of 100 *l.*, was incurred without previous sanction. Subject to these remarks, I am to state that their Lordships are prepared to give their covering sanction to the works set down in Schedules A. and B. (with the exception of the item I have just referred to), namely, the one which in—

	£.	s.	d.
Schedule A. represents an actual charge of	-	-	579 12 2½
and in Schedule B. a charge of	-	-	1,095 4 1
	£.	1,674 16	3¾

	£.	s.	d.
Total	-	1,225 18	
Deduct	-	130 14	
	£.	1,095 4	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

My Lords now proceed to deal with Schedules C. and D., which refer to works undertaken in the course of the last financial year, at a cost of over 100*l.* each. I am to state that with regard to these Schedules they are unable to give their sanction to this expenditure, incurred, as it has been, in distinct violation of the rules laid down in their Lordships' letters of the 25th September 1873 (No. 12,383/73), and of the 19th March 1874 (No. 4335/74).

In the first of those letters my Lords forwarded a copy of a letter from the Audit Office, calling attention to paragraph 86 of the First Report of the Committee of Public Accounts in 1873, which suggested the issue of regulations defining the extent to which the sanction of the Treasury should be necessary to telegraph works and special payments; and my Lords in that communication laid it down that new works were to be submitted before they were undertaken. Their Lordships desired that at the beginning of every quarter a Schedule might be submitted to them of such works, together with particulars, and that if in the course of the quarter it should be found necessary to undertake works which could not be foreseen at the commencement, special authority should be obtained in each case from this Board before expenditure was incurred.

In the later letter to which I referred above, my Lords called attention to the fact that these directions had not been complied with. They are aware that further correspondence on this subject has ensued (they refer especially to your Lordship's letter of the 13th July 1874), but in no case have they intended that the rule whereby works over 100*l.* are not to be undertaken without previous Treasury sanction should be in any way relaxed. They may add that when they laid down that rule they had in their mind the estimated gross cost, and not merely the net cash expenditure.

In the 24 different works which appear in Schedules C. and D., an expenditure has been incurred which was estimated at no less a sum than 5,300*l.*, and it must therefore have been perfectly well known to the officers who are responsible to your Lordship for this branch of the business of your Department, that they were deliberately disregarding the regulations drawn up for their guidance.

My Lords are unable to see what excuse can be offered for so grave a breach of discipline.

In some of the cases it is quite possible that their consent to the proposed outlay would have been refused, as, for example, the Nevin and the Kipton and Denton extensions, and with regard to which no estimates of traffic or of the cost of working and maintenance have been submitted.

But whether the amounts expended would have been sanctioned is not so much the question; it is the complete disregard of their instructions with which my Lords have now to deal, and which appears to them to require most serious attention.

The Postmaster General.

I am, &c.
(signed) William Law.

(D.)

My Lords,

General Post Office, 28 August 1874.

I BEG leave to lay before your Lordships the following case in which a pecuniary claim upon this Department is, I think, established under circumstances that induce me to ask you to give the matter your favourable consideration.

In the spring of 1872 it was found necessary to make certain changes in the location of a portion of the staff under the control of the Engineer-in-Chief to the Telegraphs of this Department. One of the effects of these changes was the assignment of Bristol as the head-quarters of a superintendent and his chief clerk.

It should here be stated that under the general classification of the telegraphs an engineering superintendent was almost invariably granted the aid of one chief and one junior clerk. In this instance no authority existed for the employment of an officer of the latter grade.

Urgent necessity, however, was found to exist for the services of a junior clerk at Bristol, and the superintendent experienced so great a difficulty in providing for the duties of his office, that in August 1872 he was glad to avail himself of the temporary help of Mr. Walter Adam Sampson, who had previously been a learner in the school of telegraphy at the same office.

There being, as I have already explained to your Lordships, no authorised appointment which could be conferred upon Mr. Sampson, that gentleman remained in the capacity of superintendent's clerk, without remuneration, but in the full expectation of ultimate payment and an established post, from the 12th August 1872 until the 28th March last, when he withdrew from the performance of further duty. Hence the origin of the claim in question.

The pay of a junior clerk to a superintendent is on a scale commencing at 50*l.*, and rising annually by 5*l.* to 105*l.* a year.

Had Mr. Sampson been an appointed clerk he would, therefore, have received 50*l.* the first 12 months, and, in the event of his service proving to be satisfactory, he would have become entitled to an increase of 5*l.* for the following year.

Considering that Mr. Sampson has really rendered very useful service to the Department, and has proved himself to be thoroughly competent for the proper performance of the duties which were allotted to him, there can, I think, be no doubt that he is deserving of the remuneration which would have been accorded to an established officer. I therefore have no hesitation in asking your Lordships for a grant to Mr. Sampson of 84*l.* 7*s.* 1*d.*, being 50*l.* for the 12 months between the 12th August 1872 and 12th August 1873, and 34*l.* 7*s.* 1*d.* for the remaining 228 days, viz., from the 13th August 1873 to the 28th March last.

From the foregoing remarks it will, I am sure, be apparent to your Lordships that your authority will be required for the establishment of a superintendent's junior clerkship at Bristol; but this question I propose to place before you hereafter in a separate letter, together with a full explanation of the circumstances under which, by an alteration of the divisions of certain of the divisional engineers, the changes above referred to became necessary.

The Lords of the Treasury.

I have, &c.
(signed) John Manners.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(E.)

My Lord,

Treasury Chambers, 7 September 1874.

WITH reference to your Lordship's letter of the 28th ultimo, requesting authority for payment of salary to Mr. W. A. Sampson, who has been employed as a junior clerk in the office of the Engineering Superintendent of Telegraphs at Bristol, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords would be glad to be informed at what date the superintendent at Bristol first reported to your Lordship that he was employing Mr. Sampson.

The Postmaster General.

I am, &c.
(signed) *Charles W. Stronge.*

(F.)

(105,680.)

My Lords,

General Post Office, 16 September 1874.

IN reply to your Lordships' letter, No. 13,964, of the 7th instant, I beg leave to state that the employment of Mr. Sampson as a junior clerk in the Engineering Superintendent's Office at Bristol was first reported by the Engineer-in-Chief in June 1873.

As, however, there was no vacancy to which Mr. Sampson could be appointed, payment to that officer was, as a matter of necessity, refused.

The Lords of the Treasury.

I have, &c.
(signed) *John Manners.*

(G.)

(14,776/74.)

My Lord,

Treasury Chambers, 26 September 1874.

WITH reference to your Lordship's letter of the 18th instant, and to your previous communication of the 28th August last, in which it is proposed to pay a sum of 84*l.* 7*s.* 1*d.* to a Mr. Sampson, as remuneration for services rendered by him as a junior clerk to the Superintendent of Telegraphs at Bristol from the 12th August 1872 to the 28th March 1874, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that my Lords regret that they do not see any sufficient reason to justify them in sanctioning this payment.

If there was, as is stated, urgent necessity for the services of a junior clerk, it is impossible to suppose that the Superintendent of Telegraphs could not have found time to represent the urgency, and to obtain authority for a regular appointment, within the period of nearly a year which appears to have elapsed from the date of Mr. Sampson's first employment to the time when this employment was reported to the Post Office, and payment for Mr. Sampson's services was refused.

It is further to be observed that, notwithstanding this refusal, the employment of Mr. Sampson appears to have been continued, and my Lords consider that if this gentleman is entitled to any payment, it is to the Superintendent, and not to the public, that he must look for his remuneration.

My Lords would add that even if the circumstances were otherwise, they do not consider that any payment could be made to Mr. Sampson from public funds, inasmuch as the notice in the Gazette of the 16th January 1872, applicable to temporary employment, cannot be held to apply to this case.

The Postmaster General.

I am, &c.
(signed) *Charles W. Stronge.*

(H.)

(105,680.)

My Lords,

General Post Office, 8 October 1874.

I HAVE received your Lordships' letter of the 26th ultimo, wherein you state that you regret that you did not see any sufficient reason to justify you in sanctioning the proposed payment of 84*l.* 7*s.* 1*d.* to Mr. Sampson, for services rendered by him to the Department.

I readily understand that in any exceptional case such as this your Lordships would desire to exercise great deliberation in agreeing to payments being made, but I cannot for one moment assume that it is not your intention to sanction in some shape or other the payment proposed.

Whatever the circumstances may be there is no doubt of this fact, that for the period stated in my previous letter Mr. Sampson did render to the Department services which, but for the accidental fact of the conditions under which new intrants shall be admitted to the Telegraph Service not having been finally settled with your Lordships' Board and the Civil Service Commissioners, would have been paid for at the rate mentioned.

Technical difficulties there may be in the way of sanctioning this payment, but the fact remains that work has been done of which the Department and the public have derived the benefit, and which at this moment the former is compelled to provide for temporarily at a much more costly rate than that specified.

On examining the grounds of your Lordships' objection, I see that you find it impossible to suppose that the Superintendent of the Telegraphs could not have found time to represent the urgency and obtain authority for a regular appointment within the period of nearly a year which elapsed from the date of Mr. Sampson's first employment, to the time when this employment was reported to the Post Office, and payment for his services was refused.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

There is some little misapprehension apparently on this point, which I had better clear up, in justice to the Superintendent at Bristol.

The question put by your Lordships in your letter of the 7th ultimo was, at what date did the Superintendent first report to me that he was employing Mr. Sampson; and the answer I gave to that question was that the employment of Mr. Sampson was first reported by the Engineer-in-Chief (the Superintendent's superior officer) in July 1873. This was the the literal and exact answer to your Lordships' question. But the Superintendent at Bristol, so early as the 19th July 1872, reported that Mr. Sampson had obtained a certain proficiency as a telegraph manipulator in the school, and that he, the Superintendent, had so much to do in his office that he should be glad if Mr. Sampson could be taken on at an early date, and to learn that authority could be obtained for this purpose. Therefore, so far as the Superintendent was concerned, he did all apparently that he could be called upon to do. At that moment nothing could be done in the way of agreeing to this appointment.

There was some expectation of the question of the Civil Service Certificate being then disposed of, and the usual course would have been on the settlement of that question to procure the authority of your Lordships for appointing a junior clerk on the Establishment in the Superintendent's office at Bristol, and to have appointed Mr. Sampson. So things went on until June 1873 when, as previously stated, the Engineer-in-Chief reported on the matter. He stated that the services of a writer were absolutely essential in a large sub-division like that supervised by the Superintendent referred to, and that from the 12th of the previous August up to the date of his report, Mr. Sampson had performed the duties, but without pay. He added that the duties had been performed very satisfactorily, and asked that payment should be authorised.

Again, it was felt that the Department was not yet in a position to seek authority for adding to the Establishment, and for passing Mr. Sampson into the vacancy, and nothing therefore was then done. It did not appear necessary to require Mr. Sampson to retire from the Service, inasmuch as he would have to be replaced, and there was every desire to secure his services if they could legally and properly be secured. It was only on the 28th March last that Mr. Sampson at length, giving up all hope of being appointed, withdrew from the Service. Having stated these facts to your Lordships, I trust you will permit me to repeat that I cannot but think that as it is out of the question that the Superintendent should be required to remunerate Mr. Sampson out of his own pocket, so is it equally out of the question that Mr. Sampson should go without remuneration altogether for work efficiently performed for the Government. I am quite sure that it would be against your Lordships' sense of justice that, having availed ourselves of clerical services for a lengthened period, we should now, on technical grounds, withhold the very moderate—I had almost said pitiful—allowance proposed to be paid in remuneration of such services.

Whatever the difficulties may be in reference to the notice in the Gazette of the 16th January 1872, I should hope your Lordships will be able to find authority to meet an exceptional and urgent case of this kind, and I would throw out the suggestion that if no better course recommends itself to you, an allowance should be granted to the Divisional Engineer of the Southern Division of England of 84*l.* 7*s.* 1*d.*, to enable him to provide temporary assistance to the Superintendent at Bristol during the period of Mr. Sampson's services.

The Lords of the Treasury.

I have, &c.
(signed) *John Manners.*

(I.)

My Lord,

Treasury Chambers, 21 November 1874.

WITH reference to your Lordship's letter of the 8th ultimo, requesting the sanction of this Board for a payment of 84*l.* 7*s.* 1*d.* to Mr. Sampson for services stated to have been rendered by him to the Superintendent of Telegraphs at Bristol from the 12th August 1872, until 28th March 1874, I am directed by the Lords Commissioners of Her Majesty's Treasury to point out to your Lordship that my Lords possess no such power as you invite them to exercise, of dispensing with the requirements of the Order in Council dated the 4th June 1870, which it appears impossible to reconcile with the proposed payment to Mr. Sampson.

My Lords cannot avoid remarking on the irregularity committed by the Superintendent at Bristol in employing Mr. Sampson without the direct sanction of your Lordship.

Mr. Sampson's claim is properly upon the Superintendent, and not upon the Post Office; and my Lords are of opinion that it would not be for the benefit of the public service that an officer committing irregularities of this nature should obtain ready indemnification for his acts.

The Postmaster General.

I am, &c.
(signed) *William Law.*

(K.)

My Lords,

General Post Office, 7 December 1874.

I NOTE the decision conveyed in your Lordships' letter of the 21st ultimo, but I beg leave to state that I cannot bring myself to regard it as disposing finally of Mr. Sampson's claim.

I would recall your attention to the suggestion contained in my letter of the 8th October to the effect that your Lordships, if precluded from sanctioning a payment to Mr. Sampson, should grant an allowance of 84*l.* 7*s.* 1*d.* to the Divisional Engineer of the Southern Division to enable him to provide temporary assistance to the Superintendent at Bristol during the period of Mr. Sampson's services; and I would now urge upon your Lordships the adoption of this suggestion.

Whatever

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Whatever blame may attach to this Department in the matter, I am firmly of opinion that to leave Mr. Sampson to proceed against the Superintendent at Bristol for payment in respect of services performed, unquestionably in the interest of the Department, and not in any sense in the interests of a particular officer, would be wrong ; and I have the fullest confidence, therefore, that on further consideration your Lordships will be prepared to approve of the method of meeting the case which I have suggested.

The Lords of the Treasury.

I have, &c.
(signed) *John Manners.*

(L.)

My Lord,

Treasury Chambers, 18 January 1875.

THE Lords Commissioners of Her Majesty's Treasury have had under consideration your Lordship's further letter of the 7th ultimo on Mr. Sampson's claim to a payment of 84*l.* 7*s.* 1*d.* for services rendered by him to your Lordship's Department as a clerk in Engineering Superintendent's Office at Bristol, and in reply they desire me to state that they must adhere to the decision communicated to you in their letter of the 21st November last ; and that they can only leave your Lordship to order this payment to be made on your responsibility, if you see fit, sending copies of the correspondence to the Comptroller and Auditor General in explanation of it, who will judge whether, and if so, in what terms, it requires to be noticed in his Report.

My Lords consider that they have no authority to sanction this payment consistently with the Order in Council of 4th June 1870, and that they would be exceeding their duty if they gave an authority which could be sent to the Comptroller and Auditor General in place of a full statement of the facts.

The Postmaster General.

I have, &c.
(signed) *William Law.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grants for the Services of the Revenue Departments has fallen short of the Grants for the Year 1874-75.

It will be seen that the Surplus on all the Votes for these Services amounts to £. 111,783. 15.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS - - -	1,013,246 - -	1,004,620 6 4	8,625 13 8	- - -	60,400 - -	63,397 15 -
2	INLAND REVENUE - -	1,681,013 - -	1,655,897 7 -	25,115 13 -	- - -	44,000 - -	44,120 2 8½
3	POST OFFICE - - -	2,953,923 - -	2,917,00 - 6	36,914 13 4½	- - -	120,409 - -	120,896 - 6
4	POST OFFICE PACKET SERVICE.	998,662 - -	984,154 6 9	14,507 13 3	- - -	67,600 - -	90,898 17 -
5	POST OFFICE TELEGRAPH SERVICE.	1,099,646 - -	1,073,025 13 3½	26,620 1 8½	- - -	- - -	13,285 6 9
	TOTAL - - - £.	7,746,490 - -	7,634,706 5 -	111,783 15 -	- - -	292,409 - -	332,598 1 11½
				SURPLUS - - £. 111,783. 15.		More than } Estimated } £. 40,189. 1. 11½.	

Exchequer and Audit Department, }
15 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

SUMMARY.

The following Statement will show how far the Total Expenditure in respect of the Grants for Civil Services and the Revenue Departments has fallen short of the Grants for the Year 1874-5.

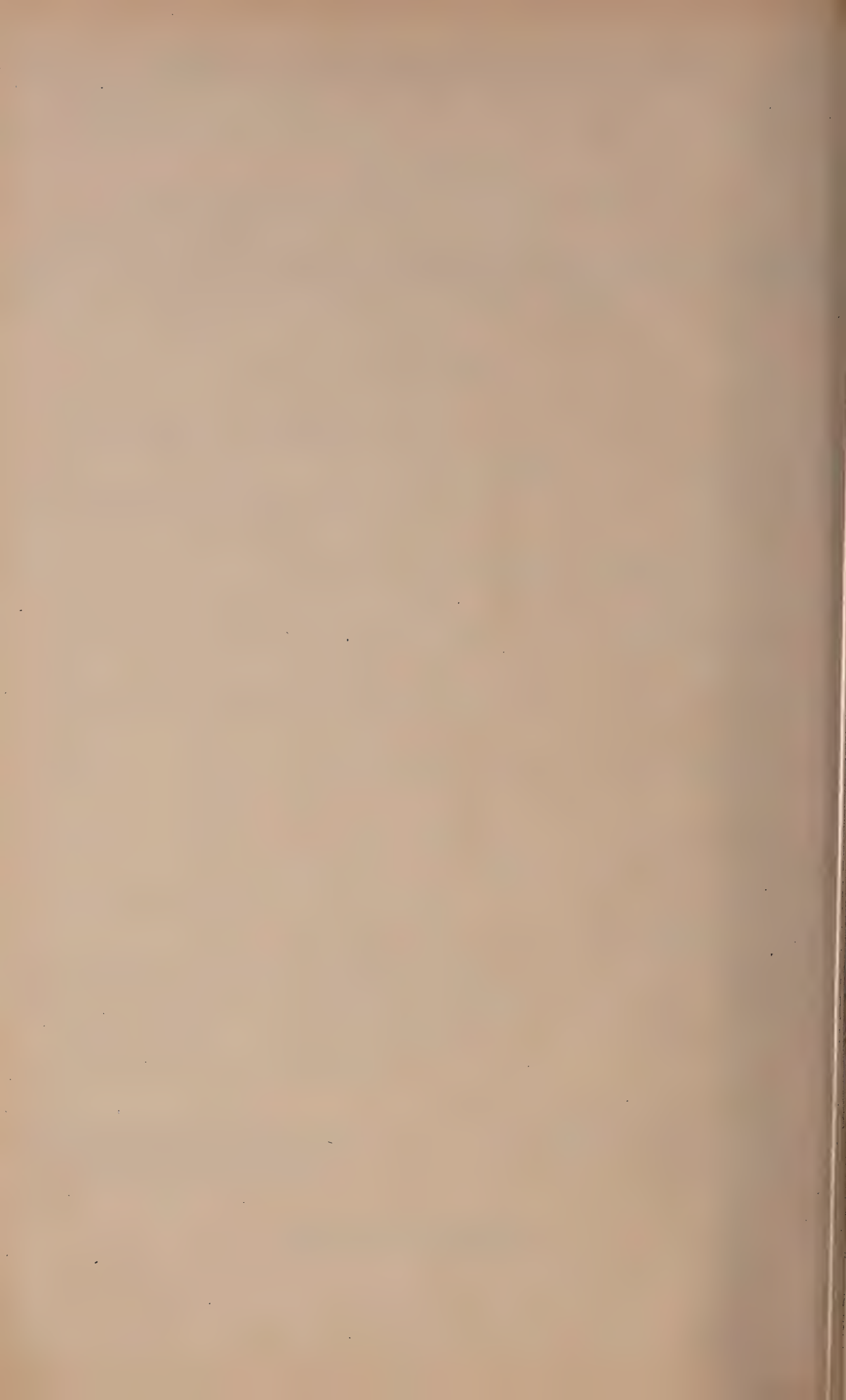
It will be seen that the Net Surplus on the whole of the Votes amounts to £. 646,647. 3. 8.

STATEMENT.

No. of Class.	SERVICE.	TOTAL Grant.	TOTAL Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Less than Estimated.	More than Estimated.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	PUBLIC WORKS AND BUILDINGS -	1,549,053	1,280,496 9 11	268,556 10 1	- - -	- - -	6,247 17 5
II.	SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS - - - }	2,192,706	2,070,327 4 7	122,378 15 5	- - -	8,497 14 5	—
III.	LAW AND JUSTICE - - -	4,670,849	4,587,171 14 1	83,677 5 11	- - -	- - -	29,240 13 5½
IV.	EDUCATION, SCIENCE, AND ART -	2,612,731	2,579,037 2 8	33,693 17 4	- - -	- - -	4,912 8 -
V.	COLONIAL, CONSULAR, AND OTHER FOREIGN SERVICES - - - }	644,949	629,956 13 10	14,992 6 2	- - -	- - -	10,215 8 6
VI.	SUPERANNUATION AND RETIRED ALLOWANCES, &c. - - - }	528,196	527,703 2 6	492 17 6	- - -	- - -	876 5 11
VII.	MISCELLANEOUS, SPECIAL, AND TEMPORARY OBJECTS - - - }	105,255	94,183 3 9	11,071 16 3	- - -	- - -	599 2 9
REVENUE.	REVENUE DEPARTMENTS, INCLUDING PACKET AND TELEGRAPH SERVICE - - - - - }	7,746,490	7,634,706 5 -	111,783 15 -	- - -	- - -	40,189 1 11½
	TOTAL - - - £.	20,050,229	19,403,581 16 4	646,647 3 8	- - -	8,497 14 5	92,280 18 -¼
NET SURPLUS - - £. 646,647. 3. 8.						More than Estimated } £. 83,783. 3. 7.	

Exchequer and Audit Department, }
31 January 1876.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICES AND REVENUE DEPARTMENTS
(APPROPRIATION ACCOUNTS, 1874-5).

APPROPRIATION ACCOUNT of the VOTE for the BOARD of SUPERVISION
for RELIEF of the POOR, and for PUBLIC HEALTH (SCOTLAND), and
REPORT thereon. (Supplement to the Appropriation Accounts, pre-
sented 16th February.)

(PRESENTED PURSUANT TO ACT OF PARLIAMENT.)

Ordered, by The House of Commons, to be Printed,
10 March 1876.

CLASS II.

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR
PUBLIC HEALTH, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POOR LAW COMMISSION (Board of Supervision), in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
A.—Salaries and Wages - - - - -	6,688 - -	6,512 13 11	175 6 1		—	
B.—Medical Relief - - - - -	10,000 - -	9,991 6 7	8 13 5		—	
C.—Travelling Expenses - - - - -	1,100 - -	1,108 12 4	-		8 12 4	
D.—Law Expenses - - - - -	100 - -	177 18 9	-		77 18 9	
E.—Incidental Expenses - - - - -	360 - -	297 19 6	62 - 6		—	
	£. 18,248 - -	18,088 11 1	246 - -		86 11 1	
Deduct Deficit - - - - -			86 11 1			
Net Surplus to be surrendered - - - £.			159 8 11			

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1875, and paid over to Exchequer - - - - -	7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There is a Surplus on this Sub-head of the Vote, in consequence of the resignation of one of the Clerks, and of the amount estimated for "Writers, Copying, &c.," and "Fees to Commissioners on Special Inquiries," not having been exhausted.

B.—There is a Surplus on this Sub-head of the Vote in consequence of the Annual Parliamentary Grant of 10,000 £. in aid of Medical Relief to the Poor not having been exhausted.

C.—The Excess of Expenditure over the Grant under this Sub-head arises in consequence of additional expenditure required to meet the travelling expenses of members and officers of the Board. The approval of the Treasury to the Excess being met out of Savings which have been effected on other Sub-heads of the Vote is dated 20th March 1875, a certified copy of which was transmitted to the Audit Office on 25th May 1875.

D.—The Excess of Expenditure over the Grant under this Sub-head arises in consequence of accounts (extending over more than two years) for proceedings which the Board of Supervision found necessary to raise under the Public Health Act in the Court of Session against local authorities, having been rendered by the law agents. The approval of the Treasury to the Excess being met out of Savings which have been effected on other Sub-heads of the Vote is dated 20th March 1875, a certified copy of which was transmitted to the Audit Office on 25th May 1875.

E.—The Expenditure under this Sub-head can only be approximately estimated, as it varies from year to year.

The Surplus of 472 £. 0 s. 1 d., shown on the Account of the Vote "Poor Law Commission, Scotland," for the year ended 31st March 1874, has been surrendered.

Board of Supervision, Edinburgh, }
6 March 1876.

Certified as true and correct.

John Skelton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

C L A S S II.

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND
FOR PUBLIC HEALTH, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimates has taken place under the following Sub-Heads:—

C.—Travelling Expenses.

D.—Law Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 159*l.* 8*s.* 11*d.*

	£.	s.	d.
Grant - - - - -	18,248	-	-
Expenditure - - - - -	18,088	11	1
Net Surplus - - -	£. 159	8	11

CIVIL SERVICES AND REVENUE
DEPARTMENTS
(APPROPRIATION ACCOUNTS, 1874-5).

APPROPRIATION ACCOUNT of the Vote
for the Board of Supervision for Relief of
the Poor, and for Public Health (Scotland),
and Report thereon. (Supplement to the Approp-
riation Accounts, presented 16th February.)

(Presented pursuant to Act of Parliament.)

*Ordered, by The House of Commons, to be Printed,
10 March 1876.*

1876-77.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the POST OFFICE ESTIMATE for the Year ending
31st March 1877, page 516.

POST OFFICE. - - - - -

Sub-Head (C.) - - - - -

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, - - - - -

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
£.		£.		£.		£.	£.	£.	£.	£.	£.	
Aberdare - - - -	105	8	87	1	47	7	382	-	52	-	33	-
Abergavenny - - - -	120	9	68	-	-	11	438	-	50	-	23	-
Aberystwith - - - -	100	13	130	-	-	8	319	-	65	-	30	-
Abingdon - - - -	120	12	101	-	-	10	391	-	60	-	24	-
Accrington - - - -	112	5	69	2	127	8	445	-	27	-	45	-
Acklington - - - -	50	6	71	-	-	3	307	-	10	-	10	-
Alford - - - -	* 91	11	45	-	-	11	459	-	40	-	15	-
Alfreton - - - -	† 122	14	75	-	-	5	451	-	40	-	26	-
Alnwick - - - -	110	17	123	-	-	14	768	-	60	-	33	-
Alresford - - - -	‡ 83	12	86	-	-	5	289	-	30	-	13	-
Alton - - - -	80	11	50	-	-	7	340	-	15	-	18	-
Altrincham - - - -	150	6	34	-	-	15	612	-	40	-	33	-
Amersham - - - -	§ 82	8	85	-	-	8	447	-	35	-	12	-
Amptill - - - -	50	6	42	-	-	6	252	-	20	-	8	-
Andover - - - -	135	14	85	-	-	10	485	-	60	-	20	-
Arundel - - - -	90	7	46	-	-	5	208	-	30	-	13	-
Ashbourne - - - -	90	17	92	-	-	10	493	-	40	-	19	-
Ashby-de-la-Zouch - - - -	90	9	57	-	-	8	379	-	45	-	21	-
Ashford - - - -	207	50	518	1	59	22	1,680	-	66	-	37	-
Ashton-under-Lyne - - - -	185	3	23	3	150	12	584	-	-	-	12	-
Atherstone - - - -	¶ 114	10	90	-	-	9	365	-	65	-	21	-
Attleborough - - - -	¶ 79	13	103	-	-	5	382	-	40	-	14	-
Axminster - - - -	80	9	81	-	-	4	251	-	30	-	15	-
Aylesbury - - - -	** 144	7	76	-	-	10	493	-	65	-	26	-
Bakewell - - - -	60	7	31	-	-	7	288	-	20	-	14	-
Baldock - - - -	50	4	47	-	-	5	225	-	15	-	8	-
Banbury - - - -	190	24	187	1	55	14	828	-	50	-	12	-
Bangor - - - -	222	38	412	3	193	25	1,208	-	-	-	44	-
Barking - - - -	70	-	-	-	-	3	170	-	25	-	5	-
Barnet - - - -	125	10	173	-	-	21	834	-	40	-	31	-
Barnsley - - - -	215	29	228	5	299	16	927	-	-	-	28	-
Barnstaple - - - -	197	25	250	2	104	15	820	-	40	-	16	-
Barrow-in-Furness - - - -	170	4	24	5	244	12	420	-	-	-	19	60
Carried forward - - - -	3,888	418	3,594	23	1,278	331	16,940	-	1,175	-	698	60

* Including 11 £. compensation for loss of Private Box and Bag Rents.

† Including 22 £. compensation for loss of Private Box and Bag Rents.

‡ Including 18 £. compensation for loss of Private Box and Bag Rents.

§ Including 2 £. compensation for loss of Private Box and Bag Rents.

POST OFFICE.

Sub-Head (C.)

FOR THE YEAR ENDING 31 MARCH 1877.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Aberdare -	1 Allowance to Postmaster - 1 Clerk -	- 18s. per week	- 1s.	18s. per week. 24s.; thence by 1s. 6d. to 30s.
						3 Letter Carriers - 1 Auxiliary - 2 Ditto - Extra Allowance - 1 Rural Post Messenger - Weekly Allowances to Sub-Postmasters and others for Delivery, 61 l.	16s. per week - - - - -	1s. - - - -	20s. 12s. per week. 7s. per week. 1s. 6d. per week. 55 l. per annum. 18 l. per annum.
			32	738	Abingdon -	1 Letter Carrier - 1 Auxiliary - 1 Ditto - 1 Ditto - Extra Allowances - 6 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	14s. per week - - - - -	6d. - - - -	18s. 6s. per week. 7s. 6d. per week. 9s. per week. 15s. per week. 284 l. per annum. 18 l. per annum.
				699					
				644					
				896	Accrington -	1 Clerk - 1 Sorting Clerk - Allowance for a Boy-clerk, 10s. 6d. a week (10 l. a year charged to Telegraphs). 2 Letter Carriers - 2 Auxiliaries - 2 Ditto - Extra Allowances - 2 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	26s. per week 18s. per week - 16s. per week - - -	1s. 6d. 1s. 6d. - 1s. - -	33s. 25s. 6d. - 20s. 12s. per week. 8s. per week. 3s. per week. 87 l. per annum. 16 l. per annum.
			35	860					
				448					
				650					
				714	Altrincham -	5 Letter Carriers - 7 Auxiliaries - Extra Allowances - 3 Rural Post Messengers - Allowance to Postmaster -	16s. per week - - - -	1s. - - -	20s. 12s. per week. 5s. per week. 94 l. per annum. 14s. a week.
				1,099					
				501	Ashford -	1 Clerk - 2 Assistant Sorters - 3 Letter Carriers - 1 Auxiliary Letter Carrier - Extra Allowances - 16 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., Rye Sub-Office. Allowance for assistance, 10 l.	18s. per week 16s. per week 14s. per week - - -	1s. 6d. 1s. 1s. - -	30s. 20s. 18s. 7s. 27s. 6d. per week. 663 l. per annum. 758 l. per annum.
				869					
				661	Ashton-under-Lyne -	1 Clerk - 1 Sorting Clerk - 1 Boy Clerk - 8 Letter Carriers - 1 Auxiliary - Extra Allowances - 3 Rural Post Messengers -	26s. per week 18s. per week - 18s. per week - - -	1s. 6d. 1s. 6d. - 1s. - -	35s. 25s. 6s. per week. 21s. 12s. per week. 7s. per week. 126 l. per annum.
				372					
				785					
				387	Aylesbury -	2 Letter Carriers - 1 Auxiliary - Extra Allowances - 7 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	14s. per week - - -	6d. - -	18s. 7s. per week. 4s. 6d. per week. 294 l. per annum. 81 l. per annum.
				734					
				592	Banbury -	1 Clerk - 4 Letter Carriers - Extra Allowances - 10 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	18s. per week 16s. per week - -	1s. 6d. 6d. -	33s. 18s. 12s. 6d. per week. 434 l. per annum. 172 l. per annum.
			73	2,040					
			60	1,014	Bangor -	3 Clerks - 3 Letter Carriers - 2 Auxiliary Sorters - 1 Auxiliary - Extra Allowances - 19 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	18s. per week 16s. per week - - -	1s. 6d. 1s. -	30s., one rising to 20s. [33s. 10s. 6d. 7s. per week. 7s. 6d. per week. 644 l. per annum. 337 l. per annum.
				655					
				618					
				457	Barking -	3 Letter Carriers - Extra Allowances -	1s. per week -	1s. -	20s. 10s. per week.
				804	Barnet -	8 Letter Carriers - 2 Auxiliary Letter Carriers - 1 Ditto - 4 Ditto - Extra Allowances - 6 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	14s. per week - - - -	6d. - -	18s. 9s. per week. 7s. per week. 6s. per week. 221 l. per annum. 102 l. per annum.
				345					
			62	1,384	Barnsley -	1 Clerk - 4 Sorting Clerks - 5 Letter Carriers - 2 Auxiliary Letter Carriers - 3 Ditto - Extra Allowances - 6 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	80 l. a year 18s. per week 16s. per week - - -	4 l. 1s. 6d. 1s. -	100 l. 25s. 20s. 12s. per week. 8s. per week. 9s. per week. 250 l. per annum. 298 l. per annum.
			48	2,127					
				270					
				1,203					
			130	1,827	Barnstaple -	2 Clerks - 4 Letter Carriers - 1 Auxiliary - 1 Ditto - 9 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	18s. per week 12s. per week - -	1s. 6d. -	30s. 16s. 9s. per week. 7s. per week. 315 l. per annum. 300 l. per annum.
			46	1,473					
			39	976	Barrow-in-Furness -	1 Clerk - 4 Sorting Clerks - (Half Wages of one Sorting Clerk charged to Telegraph account.) 4 Letter Carriers - 6 Auxiliaries - 1 Rural Post Messenger -	26s. per week 18s. per week - 18s. per week -	1s. 6d. 1s. -	33s. 25s. 22s. 10s. per week. 7s. per week. 48 l. per annum.
			525	28,158					

* Including 24 l. compensation for loss of Private Box and Bag Rents.

* Including 9 l. compensation for loss of Private Box and Bag Rents.

** Including 29 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - -	3,888	418	3,594	23	1,278	331	16,940	- -	1,175	-	698	60
Basingstoke - - - -	115	14	79	-	-	14	670	- -	90	-	32	-
Bath - - - - -	450	70	936	24	1,908	83	3,707	- -	-	-	200	150
Batley - - - - -	60	-	-	-	-	5	165	- -	30	-	19	-
Bawtry - - - - -	80	15	107	-	-	7	362	- -	40	-	13	-
Beccles - - - - -	*72	7	45	-	-	5	237	- -	20	-	13	-
Beckenham - - - - -	100	6	78	-	-	15	531	- -	80	-	30	-
Bedale - - - - -	120	31	244	-	-	15	766	- -	80	-	30	-
Bedford - - - - -	182	22	176	2	120	14	696	- -	35	-	10	-
Belford - - - - -	60	7	53	-	-	10	446	- -	25	-	9	-
Belper - - - - -	†100	1	4	-	-	5	177	- -	45	-	9	-
Berkeley - - - - -	40	2	11	-	-	4	121	- -	10	-	7	-
Berkhempstead - - - -	60	1	4	-	-	3	129	- -	25	-	9	-
Berwick - - - - -	155	8	62	1	86	12	806	- -	45	-	7	-
Beverley - - - - -	70	12	91	-	-	9	397	- -	50	-	28	-
Bewdley - - - - -	55	5	51	-	-	9	382	- -	25	-	12	-
Bicester - - - - -	85	7	50	-	-	9	319	- -	20	-	13	-
Bideford - - - - -	120	11	99	-	-	8	337	- -	50	-	26	-
Biggleswade - - - - -	80	8	78	-	-	7	300	- -	30	-	12	-
Bilston - - - - -	110	2	13	-	-	9	342	- -	60	-	24	-
Bingley - - - - -	70	6	50	-	-	4	204	- -	30	-	15	-
Birkenhead - - - - -	425	25	301	9	716	54	3,151	- -	-	-	97	17
Carried forward - -	6,497	678	6,126	59	4,108	634	31,185	- -	1,965	-	1,313	227

* Including 12 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	525	28,158	Bath	1 First Clerk - - -	140 l. a year -	6 l.	180 l.
-	-	-	-	-		3 Clerks (2 to rise to 130 l.)	100 l. a year -	4 l.	120 l.
-	-	-	-	986		*7 Sorting Clerks (Upper Section) - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		* Of this number, 3 on Old Scale - - -	60 l. a year -	4 l.	100 l.
-	-	-	210	7,561		12 Sorting Clerks (Lower Section) - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		1 Inspector of Letter Carriers - - -	25 s. per week	1 s.	30 s.
-	-	-	-	-		20 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	274		1 Stamper - - -	-	-	23 s. per week
-	-	-	-	-		5 Auxiliaries - - -	-	-	12 s. per week
-	-	-	-	-		2 Ditto - - -	-	-	10 s. 6 d. p' w
-	-	-	-	602		6 Ditto - - -	-	-	7 s. per week.
-	-	-	-	-		17 Ditto - - -	-	-	6 s. per week
-	-	-	-	-		Extra Allowances - - -	-	-	16 s. per week
-	-	-	-	-		Medical Officer, 8 s. 6 d. a man, estimated at - - -	-	-	30 l. per ann.
-	-	-	-	387		31 Rural Post Messengers - - -	-	-	1,185 l. p' an
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 732 l. p' an	-	-	-
-	-	-	-	-	Batley	2 Letter Carriers - - -	16 s. per week	1 s.	20 s.
-	-	-	-	819		1 Auxiliary - - -	-	-	12 s. per week
-	-	-	-	-		2 Ditto - - -	-	-	7 s. per week
-	-	-	-	-		Extra Allowances - - -	-	-	1 s. 6 d. p' wee
-	-	-	48	1,288	Beccles	2 Letter Carriers - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		3 Rural Post Messengers - - -	-	-	113 l. per ann
-	-	-	-	-		Extra Allowance - - -	-	-	3 s. a week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 35 l. p' an	-	-	-
-	-	-	65	1,284	Beckenham	3 Letter Carriers - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	14 l. 10 s.
-	-	-	-	593		2 Auxiliaries - - -	-	-	10 s. a week.
-	-	-	-	-		1 Ditto - - -	-	-	8 s. per week.
-	-	-	-	-		3 Ditto - - -	-	-	6 s. per week.
-	-	-	-	335		Extra Allowances - - -	-	-	2 s. per week
-	-	-	-	-		5 Rural Post Messengers - - -	-	-	182 l. per ann
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 26 l. p' an	-	-	-
-	-	-	-	189	Bedford	2 Clerks - - -	18 s. per week	1 s.	33 s.
-	-	-	-	-		6 Letter Carriers - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s. per week
-	-	-	-	-		Extra Allowances - - -	-	-	7 s. per week
-	-	-	-	227		7 Rural Post Messengers - - -	-	-	263 l. per ann
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 127 l. p' an	-	-	-
-	-	-	51	1,212	Berwick	1 Clerk - - -	20 s. per week	1 s.	33 s.
-	-	-	-	-		2 Letter Carriers - - -	16 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	16 s. per week
-	-	-	-	-		1 Ditto - - -	-	-	14 s. per week
-	-	-	-	-		1 Ditto - - -	-	-	10 s. per week
-	-	-	-	636		1 Ditto - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	1 s. 6 d. per w
-	-	-	-	525		6 Rural Post Messengers - - -	-	-	247 l. per ann
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 37 l. p' an	-	-	-
-	-	-	-	487	Beverley	3 Letter Carriers - - -	14 s. a week -	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s. per week
-	-	-	-	-		Extra Allowances - - -	-	-	10 s. per week
-	-	-	-	-		5 Rural Post Messengers - - -	-	-	198 l. per ann
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 26 l. p' an	-	-	-
-	-	-	-	632	Bilston	6 Letter Carriers - - -	16 s. a week -	1 s.	20 s.
-	-	-	-	-		3 Auxiliaries - - -	-	-	8 s. per week
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. 6 d. p' wk
-	-	-	-	500	Birkenhead	1 Clerk (1st Class) - - -	100 l. a year -	5 l.	130 l.
-	-	-	-	-		2 Ditto (2nd Class) - - -	90 l. a year -	4 l.	110 l.
-	-	-	-	-		5 Sorting Clerks - - -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		1 Inspector of Letter Carriers, 80 l. a year - - -	5 l.	-	120 l.
-	-	-	-	549		1 Assistant Inspector of Letter Carriers - - -	25 s. per week	1 s.	32 s.
-	-	-	-	-		33 Letter Carriers - - -	18 s. per week	1 s.	24 s.*
-	-	-	-	369		Additional Allowance of 2 s. a week to each Established Letter Carrier.	-	-	-
-	-	-	-	-		12 Auxiliaries - - -	-	-	12 s. per week
-	-	-	-	-		5 Ditto - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	1 l. 7 s. p' wee
-	-	-	-	113		Medical Officer, 8 s. 6 d. a man, estimated at - - -	-	-	24 l. per ann.
-	-	-	-	-		2 Rural Post Messengers - - -	-	-	79 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 231 l. p' an	-	-	-
-	-	-	1,012	52,433					

* And after 10 years' service to 26 s

† Including 10 l. compensation for loss of Private Box and Bag Rents.

ESTIMATES, REVENUE DEPARTMENTS,

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	6,497	678	6,126	59	4,108	634	31,185	-	1,965	-	1,313	227
Birmingham - - - -	700	88	1,130	58	6,438	249	13,392	-	-	-	774	3
Bishop Auckland - - -	80	5	29	-	-	8	373	-	60	-	33	-
Bishop's Stortford - - -	110	13	88	-	-	8	359	-	40	-	19	-
Blackburn - - - - -	250	11	70	5	268	29	1,212	-	-	-	16	-
Blandford - - - - -	135	33	314	-	-	13	644	-	120	-	38	-
Bletchley Station - - -	*104	3	21	2	133	5	201	-	80	-	7	-
Blyth - - - - -	†69	-	-	-	-	5	182	-	25	-	17	-
Bodmin - - - - -	†153	23	356	-	-	15	731	-	60	-	37	-
Bognor - - - - -	75	1	5	-	-	3	192	-	40	-	17	-
Bolton - - - - -	408	19	186	9	625	44	2,129	-	-	-	52	-
Carried forward - - -	8,581	874	8,325	133	11,572	1,013	50,600	-	2,390	-	2,323	230

* Including 4½ compensation for loss of Private Box and Bag Rents.

† Including 9½ compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Birmingham	1 Chief Clerk - - -	260 l. a year -	10 l.	300 l.
-	-	-	1,012	52,433		2 Principal Clerks - - -	210 l. a year -	10 l.	250 l.
-	-	-	652	23,089		3 Superintendents - - -	160 l. a year -	10 l.	205 l.
-	-	-	-	-		10 Clerks (one to rise by annual increments of 5 l. to 200 l.) - - -	110 l. a year -	6 l.	155 l.
-	-	-	-	-		16 Sorting Clerks (1st section)	34 s. per week	2 s.	44 s.
-	-	-	-	-		25 Ditto (2nd section) -	20 s. per week	1 s.	24 s.; thence by 1 s. 6 d. to 33 s. 6 d.
-	-	-	-	-		<i>Returned Letter Office—</i>			
-	-	-	-	-		1 Sorting Clerk - - -	20 s. per week	1 s.	24 s.; thence by 1 s. 6 d. to 33 s. 6 d.
-	-	-	-	-		2 Female Clerks - - -	16 s. per week	1 s.	21 s.
-	-	-	67	642		1 Inspector of Letter Carriers - - -	140 l. a year -	7 l. 10 s.	200 l.
-	-	-	-	-		3 Assistant ditto - - -	90 l. a year -	5 l.	130 l.
-	-	-	-	-		109 Letter Carriers, &c. -	18 s. per week	1 s.	24 s.*
-	-	-	-	-		22 Suburban Letter Carriers	18 s. per week	1 s.	23 s.
-	-	-	-	-		4 Letter Carriers, Smeth- wick S. O. - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		1 Resident Porter - - -	- - -	-	18 s. per week.
-	-	-	-	-		Extra Allowances to 23 Sorting Letter Carriers and Stampers			
-	-	-	-	-		1 Sorter - - -	- - -	-	11 s. per week.
-	-	-	-	-		5 Auxiliaries - - -	- - -	-	10 s. 6 d. p' wk
-	-	-	-	-		2 Auxiliary Sorters - - -	- - -	-	10 s. per week
-	-	-	-	-		10 Boys at 12 s.; when 16 years old 16 s. a week.	- - -	-	each.
-	-	-	-	-		8 Boy Sorters - - -	- - -	-	7 s. per week.
-	-	-	-	-		9 Auxiliary Stampers - - -	- - -	-	9 s. per week.
-	-	-	-	-		20 Auxiliary Letter Carriers at 18 s. a week.	- - -	-	-
-	-	-	116	1,932		14 Auxiliary Letter Carriers	- - -	-	9 s. per week.
-	-	-	-	-		10 Ditto - - -	- - -	-	6 s. per week.
-	-	-	-	-		1 Ditto - - -	- - -	-	7 s. per week
-	-	-	-	-		2 Office Servants - - -	- - -	-	7 s. 6 d. per wk
-	-	-	-	-		Allowance for Office Cleaning - - -	- - -	-	10 s. per week.
-	-	-	-	-		Inspector of Closets - - -	- - -	-	1 s. 9 d. per wk
-	-	-	-	-		Extra Allowances - - -	- - -	-	1 l. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man, estimated at -	- - -	-	78 l. per ann.
-	-	-	-	-		27 Rural Post Messengers -	- - -	-	1,100 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,420 l. p' ann.			
-	-	-	-	-	Blackburn	1 Clerk - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		1 Ditto - - -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Sorting Clerks - - -	18 s. per week	1 s. 6 d.	24 s.
-	-	-	-	-		12 Letter Carriers, &c. -	18 s. per week	1 s.	21 s.
-	-	-	2	548		3 Auxiliary Letter Carriers	- - -	-	12 s. per week
-	-	-	-	-		1 Ditto - - -	- - -	-	14 s.
-	-	-	-	-		4 Ditto - - -	- - -	-	8 s. per week.
-	-	-	-	-		1 Ditto - - -	- - -	-	6 s. per week.
-	-	-	-	-		Extra Allowances - - -	- - -	-	13 s. per week
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man, estimated at -	- - -	-	13 l. per ann.
-	-	-	-	-		8 Rural Post Messengers -	- - -	-	273 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 66 l. p' ann.			
-	-	-	-	-	Blandford	1 Letter Carrier - - -	- - -	-	13 s. per week
-	-	-	-	-		1 Auxiliary - - -	- - -	-	9 s. per week.
-	-	-	-	-		Extra Allowances - - -	- - -	-	3 s. 6 d. p' wk
-	-	-	-	-		11 Rural Post Messengers -	- - -	-	450 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 130 l. p' ann.			
-	-	-	-	-	Bletchley Station	2 Clerks - - -	20 s. per week	1 s.	30 s.
-	-	-	-	-		1 Letter Carrier - - -	- - -	-	16 s. per week
-	-	-	-	-		4 Rural Post Messengers -	- - -	-	140 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 l. p' ann.			
-	-	-	-	-	Bognor	2 Letter Carriers - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		Extra Allowances - - -	- - -	-	9 s. 6 d. p' wee
-	-	-	-	-		1 Rural Post Messenger -	- - -	-	43 l. p' annu
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 l. p' ann.			
-	-	-	-	-	Bolton	1 Clerk - - -	110 l. a year -	5 l.	140 l.
-	-	-	-	-		2 Clerks - - -	80 l. a year -	3 l.	100 l.
-	-	-	-	-		5 Sorting Clerks - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		15 Letter Carriers - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		10 Auxiliaries - - -	- - -	-	12 s. per wee
-	-	-	-	-		3 Ditto - - -	- - -	-	8 s. per week
-	-	-	-	-		Extra Allowances - - -	- - -	-	21 s. per week
-	-	-	95	3,495		1 Sub-office Letter Car- rier at Farnworth -	16 s. per week	6 d.	18 s.
-	-	-	-	-		Medical Officer at 8 s. 6 d. a man, estimated at -	- - -	-	21 l. p' annu
-	-	-	-	-		15 Rural Post Messengers -	- - -	-	676 l. p' annu
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 260 l. p' ann.			
-	-	-	1,944	85,965		* And after 10 years' service to 26 s.			

† Including 23 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
Boston - - - - -	250	30	177	5	379	13	1,233	-	-	-	19	-
Bourne - - - - -	70	8	55	-	-	7	270	-	-	25	12	-
Bournemouth - - - -	138	5	46	2	109	13	541	-	-	40	71	-
Brackley - - - - -	*63	6	53	-	-	6	234	-	-	15	8	-
Bracknell - - - - -	60	1	12	-	-	5	244	-	-	15	11	-
Bradford-on-Avon - - -	60	1	4	-	-	5	197	-	-	20	8	-
Bradford (Yorkshire) -	†608	22	190	19	1,532	85	3,753	-	-	63	233	2
Braintree - - - - -	100	11	87	-	-	7	309	-	-	50	16	-
Brandon - - - - -	100	25	306	-	-	10	426	-	-	70	21	-
Brecon - - - - -	93	9	59	-	-	10	463	-	-	60	24	-
Brentford - - - - -	130	2	33	-	-	7	377	-	-	50	24	-
Brentwood - - - - -	†145	19	187	-	-	14	739	-	-	80	31	-
Bridgend - - - - -	100	21	151	-	-	7	640	-	-	80	39	-
Bridgenorth - - - - -	95	15	98	-	-	14	625	-	-	45	24	-
Bridgewater - - - - -	230	39	512	4	245	20	1,146	-	-	50	36	42
Bridport - - - - -	100	16	171	-	-	12	484	-	-	60	25	-
Brierley Hill - - - - -	100	5	37	-	-	5	308	-	-	55	24	-
Brigg - - - - -	90	14	92	-	-	6	445	-	-	40	25	-
Brighouse - - - - -	70	2	16	-	-	5	210	-	-	30	20	-
Brighton - - - - -	500	16	154	18	1,566	63	2,913	-	-	-	275	82
Carried forward - - -	11,683	1,141	10,765	181	15,403	1,327	66,157	-	-	3,238	3,269	356

* Including 87 amounts of 10/- each.

* Including 8½ compensation for loss of Private Box and Bag Rents.

† Including 488½ compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Boston - -	1 Clerk - - - - - 4 Sorting Clerks - - - - - 5 Letter Carriers - - - - - 2 Auxiliaries - - - - - Extra Allowances - - - - - 5 Rural Post Messengers - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 543 l. p' ann.	100 l. per year 20 s. per week 16 s. per week - - - - - - - - - - - - - - -	5 l. 1 s. 1 s. - - - - - - - - - - - - - - -	130 l. 25 s., then by 1 s. 6 d. to 33 s., one rising to 35 s. 20 s. 7 s. per week. 52 s. per week. 282 l. p' ann. &c., 543 l. p' ann.
-	-	-	1,944	85,965	Bournemouth -	2 Clerks - - - - - 8 Letter Carriers - - - - - 1 Auxiliary - - - - - Ditto - - - - - 2 Rural Post Messengers - - - - -	20 s. per week 16 s. per week - - - - - - - - - - - - - - -	1 s. 1 s. - - - - - - - - - - - - - - -	24 s., then by 1 s. 6 d. to 30 s., one rising to 33 s. 21 s. 14 s. per week. 12 s. per week. 80 l. per ann.
-	-	-	85	2,143	Bradford (York- shire).	1 First Class Clerk - - - - - 4 Clerks (2nd Class) - - - - - 5 Sorting Clerks (1st Class) - - - - - 8 Ditto, 2nd Class - - - - - 1 Inspector of Letter Carriers - - - - - 50 Letter Carriers, &c. - - - - - 24 Auxiliaries - - - - - 5 Ditto - - - - - Allowance of 3 s. a week to each of 9 Stampers. Extra Allowances - - - - - Medical Officer, 8 s. 6 d. a man estimated at - - - - - 5 Rural Post Messengers - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 445 l. p' ann.	130 l. a year - 100 l. a year - 28 s. per week 20 s. per week 80 l. a year - 18 s. per week -	5 l. 4 l. 1 s. 6 d. 1 s. 5 l. 1 s. -	180 l. 130 l. 35 s. 27 s. 120 l. 23 s. * 12 s. per week. 8 s. per week. 35 s. a week. 33 l. p' annum. 281 l. per ann. &c., 445 l. p' ann.
-	-	-	-	432	Brentford -	5 Letter Carriers - - - - - 2 Auxiliaries - - - - - Extra Allowances - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 l. per ann.	16 s. per week - - - - - - - - - - - - - - -	1 s. - - - - - - - - - - - - - - -	20 s. 16 s. per week. 2 s. per week. &c., 5 l. per ann.
-	-	-	64	1,009	Brentwood -	2 Letter Carriers - - - - - 1 Railway Messenger - - - - - 1 Auxiliary - - - - - Extra Allowances - - - - - 10 Rural Post Messengers - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 181 l. p' ann.	14 s. per week -	1 s. -	18 s. 15 s. per week. 7 s. per week. 10 s. p' week. 387 l. per ann. &c., 181 l. p' ann.
-	-	-	-	373	Bridgewater -	1 Clerk - - - - - 3 Clerks - - - - - 5 Letter Carriers, &c. - - - - - 1 Letter Carrier - - - - - 2 Ditto - - - - - Extra Allowances - - - - - 12 Rural Post Messengers - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 880 l. p' ann.	90 l. per year - 18 s. per week 14 s. per week -	4 l. 1 s. 6 d. -	100 l. 30 s., senior clerk, to 33 s. 18 s. 12 s. per week. 8 s. per week. 10 s. per week. 448 l. p' annum. &c., 880 l. p' ann.
-	-	-	158	6,539	Brierley Hill -	3 Letter Carriers - - - - - 1 Auxiliary - - - - - 1 Rural Post Messenger - - - - - Weekly Allowances to Sub-Postmasters - - - - -	16 s. per week - - - - - - - - - - - - - - -	1 s. - - - - - - - - - - - - - - -	20 s. 9 s. per week. 51 l. p' annum. 86 l. p' annum.
-	-	-	-	562	Brighouse -	3 Letter Carriers - - - - - 1 Auxiliary - - - - - Extra Allowances - - - - - 1 Rural Post Messenger - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 17 l. p' ann.	14 s. per week - - - - - - - - - - - - - - -	6 d. - - - - - - - - - - - - - - -	16 s. 8 s. per week. 1 s. 6 d. p' wk. 48 l. p' annum.
-	-	-	39	1,049	Brighton -	1 First Class Clerk - - - - - † 1 Clerk - - - - - 5 Second Class Clerks - - - - - 10 Sorting Clerks - - - - - 4 Sorters - - - - - 1 Inspector of Letter Carriers - - - - - 37 Letter Carriers, &c. - - - - - 1 Station Messenger - - - - - 2 Auxiliaries - - - - - 1 Ditto - - - - - 14 Ditto - - - - - Medical Officer, 8 s. 6 d. a man, estimated at - - - - - Extra Allowances - - - - - 2 Rural Post Messengers - - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 l. p' ann.	160 l. a year - 100 l. a year - 100 l. a year - 20 s. per week 20 s. per week 80 l. a year - 17 s. per week -	8 l. 4 l. 5 l. 1 s. 6 d. 1 s. 5 l. 1 s. -	200 l. 140 l. 140 l. 33 s., four rising to 35 s. 26 s. 120 l. 22 s. 18 s. a week. 7 s. per week. 6 s. per week. 9 s. per week. 28 l. p' annum. 10 s. per week. 102 l. p' annum. &c., 21 l. p' ann.
-	-	-	61	2,322	-	-	-	-	-
-	-	-	-	840	-	-	-	-	-
-	-	-	-	524	-	-	-	-	-
-	-	-	-	692	-	-	-	-	-
-	-	-	-	346	-	-	-	-	-
-	7	-	220	5,717	-	-	-	-	-
-	7	-	2,571	113,440	-	-	-	-	-

† Including 5 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	11,683	1,141	10,765	181	15,403	1,327	66,167	-	3,238	-	3,269	356
Bristol - - - - -	625	87	1,320	43	4,041	140	7,222	-	-	-	211	-
Briton Ferry - - - - -	60	1	3	-	-	2	86	-	20	-	8	-
Broadway - - - - -	45	1	7	-	-	6	221	-	-	-	3	-
Bromley - - - - -	120	4	41	-	-	9	484	-	60	-	30	-
Bromsgrove - - - - -	150	8	36	-	-	10	460	-	55	-	16	-
Brough - - - - -	60	13	103	-	-	5	322	-	15	-	18	-
Buckingham - - - - -	85	5	31	-	-	9	348	-	20	-	13	-
Bungay - - - - -	70	6	25	-	-	7	307	-	25	-	10	-
Buntingford - - - - -	55	7	41	-	-	6	271	-	25	-	9	-
Burnley - - - - -	205	8	88	2	166	13	628	-	-	-	19	-
Burton-on-Trent - - - - -	276	28	227	10	678	25	1,362	-	-	-	44	1
Bury (Lancashire) - - - - -	200	9	64	4	211	16	800	-	-	-	20	60
Bury St. Edmunds - - - - -	237	40	347	3	221	23	1,196	-	-	-	15	-
Buxton - - - - -	120	8	51	1	52	11	404	-	27	-	50	-
Canterbury - - - - -	45	2	17	-	-	3	206	-	20	-	6	-
Calne - - - - -	70	6	40	-	-	6	256	-	20	-	12	-
Camborne - - - - -	80	5	52	-	-	7	245	-	35	-	16	1
Cambridge - - - - -	420	48	456	11	852	29	1,628	-	-	-	41	115
Camelford - - - - -	40	5	36	-	-	4	134	-	10	-	7	-
Canterbury - - - - -	279	24	187	3	206	13	1,027	-	-	-	27	65
Carried forward - - -	14,935	1,456	13,937	258	21,830	1,671	82,764	-	3,570	-	3,844	598

† Including 3 £. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 14,935	£. 1,456	£. 13,937	£. 258	£. 21,830	£. 1,671	£. 82,764	£. -	£. 3,570	£. -	£. 3,844	£. 598
Cardiff - - - - -	400	42	376	16	1,250	36	2,121	-	-	-	48	4
Cardigan - - - - -	80	11	86	-	-	4	286	-	40	-	13	-
Carlisle - - - - -	405	61	475	18	1,314	41	2,776	-	-	-	55	1
Carmarthen - - - - -	209	46	500	2	164	25	1,394	-	-	-	31	39
Carnarvon - - - - -	350	46	480	1	70	16	986	-	30	-	47	-
Carnforth - - - - -	140	41	434	5	286	15	1,089	-	58	-	58	-
Catterick - - - - -	30	2	12	-	-	2	113	-	10	-	3	-
Chard - - - - -	194	11	63	-	-	7	346	-	30	-	16	-
Chatham - - - - -	230	6	59	2	172	11	607	-	35	-	34	100
Chatham - - - - -	40	9	50	-	-	3	166	-	10	-	6	-
Chelmsford - - - - -	250	52	550	2	130	27	4,635	-	40	-	30	-
Cheltenham - - - - -	425	25	234	14	947	51	2,202	-	-	-	79	95
Carried forward - - -	17,588	1,808	17,256	318	26,163	1,909	96,485	-	3,823	-	4,264	837

|| Including 147. compensation for loss of Private Box and Bag Rents,

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and, Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 17,588	1,808	£. 17,256	318	£. 26,163	1,909	£. 96,485	£. -	£. 3,823	£. -	£. 4,264	£. 837
Chepstow - - - -	80	9	70	-	-	10	409	-	40	-	18	-
Chertsey - - - -	†104	5	43	-	-	9	321	-	30	-	18	-
Chester - - - -	430	32	292	16	1,149	36	1,962	-	-	-	39	-
Chesterfield - - -	273	35	239	6	439	16	1,538	-	-	-	15	-
Chester-le-Street -	†62	4	22	-	-	6	295	-	25	-	41	-
Chichester - - -	185	18	138	2	133	16	735	-	70	-	8	-
Chigwell Road - -	50	3	26	-	-	10	294	-	-	-	3	-
Chippenham - - -	150	26	282	2	151	22	1,043	-	-	-	27	-
Chipping Norton -	60	4	41	-	-	7	261	-	30	-	16	-
Chipping Sodbury -	45	3	26	-	-	5	195	-	10	-	6	-
Chislehurst - - -	90	7	102	-	-	12	573	-	40	-	27	-
Chorley - - - -	90	13	109	-	-	9	400	-	45	-	24	-
Christchurch - - -	65	3	15	-	-	5	215	-	35	-	15	-
Chumleigh - - - -	40	7	97	-	-	8	392	-	10	-	8	-
Cirencester - - -	120	10	60	1	86	13	543	-	40	-	26	-
Clevedon - - - -	100	3	35	-	-	6	283	-	50	-	24	-
Clitheroe - - - -	90	9	55	-	-	5	231	-	30	-	14	-
Cobham - - - -	50	2	9	-	-	4	178	-	15	-	6	-
Cockermouth - - -	80	5	41	-	-	7	350	-	45	-	16	-
Colchester* - - -	281	54	607	5	366	27	1,493	-	-	-	42	-
Coleford - - - -	60	6	32	-	-	7	229	-	20	-	13	-
Carried forward - -	20,093	2,066	19,597	350	28,487	2,149	108,425	-	4,358	-	4,670	837

* The Postmaster is also in receipt of a Superannuation Allowance of 158 *l.* per annum, as a late Clerk in the Post Office, and the amount is provided for in Sub-Head (I.)

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Chepstow -	1 Letter Carrier - - - - -	12 s. a week -	6 d.	16 s.
-	23	-	4,473	170,912		1 Ditto - - - - -	- - - - -	-	14 s. per week.
-	-	-	-	617		1 Ditto - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		Extra Allowance - - - - -	- - - - -	-	6 s. 6 d. per wk.
-	-	-	-	516		7 Rural Post Messengers - - - - -	- - - - -	-	290 l. per ann.
-	-	-	-	-		Weekly Allowance to Sub-Postmasters and others for Delivery, &c., 8 l.	- - - - -	-	-
-	-	-	219	4,091	Chester -	1 Clerk - - - - -	160 l. a year -	8 l.	200 l.
-	-	-	-	-		4 Clerks - - - - -	100 l. a year -	5 l.	140 l.
-	-	-	-	-		Special Allowance to a Clerk acting as Provincial Clerk in charge, 25 l. a year.	- - - - -	-	-
-	-	-	-	-		8 Sorting Clerks - - - - -	18 s. per week	1 s. 6 d.	33 s.; (three rising to 35 s.)
-	-	-	-	-		2 Temporary Clerks, at 10 s. each.	- - - - -	-	22 s.; with further rise, after 10 years' good service, to 24 s.
-	-	-	-	516		15 Letter Carriers, &c. - - - - -	17 s. per week	1 s.	-
-	-	-	-	-		2 Auxiliaries - - - - -	- - - - -	-	9 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	28 s. per week.
-	-	-	-	-		Medical Officer, 8 s. 6 d. a man, estimated at -	- - - - -	-	17 l. per ann.
-	-	-	100	2,604	Chesterfield -	19 Rural Post Messengers - - - - -	- - - - -	-	776 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 268 l. p' ann.	- - - - -	-	-
-	-	-	-	-		1 Clerk - - - - -	90 l. a year -	4 l.	110 l.
-	-	-	-	-		5 Clerks (Sorting) - - - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		6 Letter Carriers - - - - -	18 s. per week	1 s.	22 s.
-	-	-	-	-		2 Auxiliaries - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		8 Rural Post Messengers - - - - -	- - - - -	-	458 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 706 l. p' ann.	- - - - -	-	-
-	-	-	60	1,329	Chichester -	2 Clerks - - - - -	18 s. per week	1 s. 6 d.	30 s.*
-	-	-	-	-		3 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	14 s. 6 d. p' wk.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	8 s. 6 d. p' week.
-	-	-	-	-		11 Rural Post Messengers - - - - -	- - - - -	-	417 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 99 l. p' ann.	- - - - -	-	-
-	-	-	50	1,703	Chigwell Road -	3 Letter Carriers - - - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Letter Carrier - - - - -	- - - - -	-	14 s.
-	-	-	-	-		1 Ditto (Chigwell Row) - - - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		4 Ditto - - - - -	- - - - -	-	6 s. per week.
-	-	-	-	-		2 Clerks - - - - -	20 s. per week	1 s.	33 s.
-	-	-	-	-		2 Stampers, &c. - - - - -	16 s. per week	6 d.	20 s.
-	-	-	-	-		2 Letter Carriers - - - - -	12 s. per week	6 d.	16 s.
-	-	-	-	-		2 Auxiliaries - - - - -	- - - - -	-	10 s. 6 d. per wk.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	13 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	10 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		13 Rural Post Messengers - - - - -	- - - - -	-	514 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 216 l. p' ann.	- - - - -	-	-
-	-	-	-	-		3 Letter Carriers - - - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	18 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	13 s. per week.
-	-	-	-	-		3 Ditto - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	10 s. per week.
-	-	-	-	-		Extra Allowance - - - - -	- - - - -	-	9 s. 6 d. p' wk.
-	-	-	-	-		3 Rural Post Messengers - - - - -	- - - - -	-	95 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 134 l. per ann.	- - - - -	-	-
-	-	-	-	-		2 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	-		Extra Allowance - - - - -	- - - - -	-	1 s. per week.
-	-	-	40	915	Cirencester -	6 Rural Post Messengers - - - - -	- - - - -	-	232 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters for Delivery, &c., 47 l. per ann.	- - - - -	-	-
-	-	-	-	-		1 Clerk - - - - -	20 s. per week	1 s.	33 s.
-	-	-	-	-		3 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		9 Rural Post Messengers - - - - -	- - - - -	-	342 l. per ann.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	1 s. per week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 40 l. p' ann.	- - - - -	-	-
-	-	-	-	-		1 Letter Carrier - - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Ditto (Auxiliary) - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	19 s. per week.
-	-	-	-	-		3 Rural Post Messengers - - - - -	- - - - -	-	117 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 5 l.	- - - - -	-	-
-	-	-	-	-		1 Clerk (1st Class) - - - - -	100 l. a year -	5 l.	130 l.
-	-	-	-	-		1 Clerk (2nd Class) - - - - -	80 l. per year -	4 l.	100 l.
-	-	-	-	-		3 Clerks - - - - -	20 s. per week	1 s. 6 d.	33 s.†
-	-	-	-	-		4 Sorters - - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		5 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
-	-	-	85	2,874	Colchester -	1 Bag Collector - - - - -	14 s. per week	- 1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	14 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	6 s. per week.
-	-	-	-	-		Extra Allowances, &c. - - - - -	- - - - -	-	14 s. per week.
-	-	-	-	-		14 Rural Post Messengers - - - - -	- - - - -	-	475 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 463 l. p' ann.	- - - - -	-	-
-	23	-	5,027	191,517		* One of the present officers on special scale, 20 s. by 1 s. to 25 s.; then by 1 s. 6 d. to 30 s.	- - - - -	-	-
-	-	-	-	-		† 6 s. a week to be charged to Telegraphs.	- - - - -	-	-

† Including 14 l. compensation for loss of Private Box and Bag Rents.

* Including 12 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	20,093	2,066	19,597	350	28,487	2,149	108,425	- -	4,358	-	4,670	837
Colne - - - - -	70	4	21	-	-	4	157	- -	15	-	11	-
Congleton - - - - -	80	6	56	-	-	8	368	- -	60	-	20	-
Conway - - - - -	85	22	400	-	-	16	719	- -	50	-	81	-
Corwen - - - - -	80	15	131	-	-	6	281	- -	50	-	16	-
Coventry - - - - -	250	17	158	7	498	26	1,170	- -	-	-	66	-
Cowbridge - - - - -	50	5	33	-	-	6	254	- -	25	-	10	-
Cowes - - - - -	130	3	38	-	-	5	203	- -	76	-	27	-
Crawley - - - - -	*99	12	96	-	-	9	502	- -	30	-	18	-
Crediton - - - - -	†127	20	254	-	-	13	899	- -	50	-	23	-
Crewe - - - - -	140	7	58	8	664	17	813	- -	-	-	26	-
Crewkerne - - - - -	70	7	90	-	-	5	164	- -	25	-	13	-
Crickhowell - - - - -	50	3	9	-	-	6	177	- -	10	-	8	-
Cricklade - - - - -	30	4	24	-	-	3	118	- -	-	-	5	-
Croydon - - - - -	343	18	189	10	637	50	2,413	- -	-	-	62	140
Callompton - - - - -	90	9	136	-	-	9	383	- -	30	-	14	-
Darlington - - - - -	417	61	531	12	962	29	2,023	- -	-	-	84	-
Carried forward - - -	22,204	2,279	21,821	387	31,248	2,361	119,069	- -	4,779	-	5,154	977

* Including 1 l. compensation, and 23 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	5,027	191,517	Colne - -	1 Letter Carrier - - - 1 Auxiliary - - - 1 Ditto - - - 1 Rural Post Messenger - - Extra Allowances - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31l. per ann.	14 s. per week	1 s.	18 s. 11 s. per week. 7 s. 6 d. p' week. 34 l. per ann. 1 s. per week.
-	-	-	-	274	Congleton - -	2 Letter Carriers - - - 1 Auxiliary - - - 5 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 l. per ann.	12 s. per week	6 d.	16 s. 9 s. per week. 218 l. per ann.
-	-	-	-	584	Conway - -	2 Sub-Office Letter Carriers (Llandudno) - - - 1 Auxiliary - - - Extra Allowances - - - Extra Allowances from 1 June to 30 September - - - 13 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 205 l. p' ann.	14 s. per week	1 s.	18 s. per week. 10 s. per week. 19 s. 6 d. p' wk. 3 s. per week. 438 l. per ann.
-	-	-	80	2,222	Coventry - -	1 Clerk - - - 1 Ditto - - - ‡5 Clerks - - - 7 Letter Carriers - - - 3 Ditto - - - 1 Suburban Letter Carrier - 1 Auxiliary - - - 4 Ditto - - - Extra Allowances - - - 10 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 140 l. p' ann.	100 l. a year - 80 l. a year - 20 s. per week 16 s. per week	5 l. 3 l. 1 s. d.	140 l. 100 l. 25 s.; thence by 1 s. 6 d. to 33 s. 20 s. 14 s. per week. 11 s. per week. 9 s. per week. 7 s. per week. 9 s. per week. 420 l. per ann.
-	-	-	-	745	Crewe - -	1 Clerk - - - 2 Ditto - - - 5 Sorting Clerks - - - 8 Letter Carriers - - - 2 Auxiliaries - - - 1 Ditto - - - 1 Ditto - - - 1 Ditto - - - Extra Allowances - - - 4 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 80l. p' ann.	130 l. a year - 90 l. a year - 20 s. per week 16 s. per week	5 l. 4 l. 1 s. 1 s.	160 l. 110 l. 24 s.‡ 22 s. 14 s. per week. 12 s. per week. 9 s. per week. 6 s. per week. 25 s. per week. 160 l. per annum.
-	-	-	28	1,729	Croydon - -	1 Clerk - - - 4 Sorting Clerks - - - 4 Sorting Clerks, Lower Sec. - 1 Inspector of Letter Carriers - 24 Letter Carriers - - - 2 Stampers - - - Extra Allowances - - - 7 Auxiliaries - - - 8 Ditto - - - 1 Medical Officer, at 8 s. 6 d. a man - 8 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 218 l. p' ann.	100 l. a year - 26 s. per week 18 s. per week 20 s. per week 18 s. per week 18 s. per week	5 l. 1 s. 6 d. 1 s. 1 s. 1 s.	140 l. 33 s.‡ 25 s. 25 s. 21 s. 22 s.¶ 14 s. per week. 12 s. per week. 7 s. per week. Estimated 21 l. 320 l. per ann.
-	-	-	-	362	Darlington -	1 Clerk - - - 2 Clerks - - - 4 Sorting Clerks, 1st Section - 5 Sorting Clerks, 2nd ditto - 10 Letter Carriers - - - 1 Auxiliary - - - 2 Ditto - - - 1 Ditto - - - 1 Ditto - - - Extra Allowances - - - 14 Rural Post Messengers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 692 l. p' ann.	140 l. a year - 100 l. a year - 27 s. per week 20 s. per week 18 s. per week	6 l. 5 l. 1 s. 6 d. 1 s. 1 s.	180 l. 130 l. 35 s. 25 s. 22 s. 12 s. per week. 14 s. per week. 11 s. per week. 8 s. per week. 12 s. per week. 609 l. per ann.
-	-	-	100	3,884					
-	-	-	-	653					
-	-	-	-	114					
-	-	-	114	4,131					
-	23	-	5,349	210,624					

‡ Half wages of 1 Clerk charged to Telegraph.
§ Thence by 1 s. 6 d. to 30 s.
|| 20 l. a year of 1 of these Clerks to Telegraph Account.
¶ 2 s. a week of the Stampers' wages charged to Telegraph Account.

† Including 7 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE--(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877--continued

POST TOWNS.	SALARIES AND WAGES.										Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.										
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officer.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.														
		No.	Amount.	No.	Amount.	No.	Amount.																
Brought forward - -	£. 22,204		£. 2,279		£. 21,821		£. 387		£. 31,248		£. 2,361		£. 119,069		£. -		£. 4,779		£. -		£. 5,154		£. 977
Dartford - - - - -	145		15		118		-		-		8		581		-		80		-		28		-
Dartmouth - - - - -	*104		3		31		-		-		3		164		-		45		-		17		-
Darwen - - - - -	90		-		-		-		-		6		194		-		40		-		22		-
Daventry - - - - -	60		10		78		-		-		6		321		-		38		-		10		-
Dawlish - - - - -	70		1		3		-		-		3		124		-		35		-		16		-
Deal - - - - -	†136		4		42		-		-		7		236		-		70		-		32		-
Derby - - - - -	350		91		636		33		2,511		45		3,384		-		-		-		247		1
Dereham - - - - -	†131		28		246		-		-		18		791		-		90		-		24		-
Devizes - - - - -	110		14		138		-		-		9		381		-		96		-		32		-
Devonport - - - - -	320		9		116		8		510		19		723		-		-		-		26		111
Dewsbury - - - - -	110		7		59		1		80		20		783		-		-		-		68		-
Diss - - - - -	60		6		42		-		-		4		216		-		20		-		12		-
Doncaster - - - - -	210		29		181		5		332		16		1,044		-		-		-		24		80
Dorchester (Dorset) - - -	185		32		238		1		60		20		893		-		70		-		18		-
Dorking - - - - -	140		13		147		1		64		10		646		-		70		-		10		-
Dover - - - - -	300		10		113		6		529		12		685		-		18		-		42		11
Carried forward - - -	24,725		2,551		24,009		442		35,334		2,566		130,235		-		5,451		-		5,782		1,180

* Including 14*l*. compensation for loss of Private Box and Bag Rents.† Including 6*l*. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire, Insurance, and Lithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establish- ment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	5,349	210,624	Dartford - -	3 Letter Carriers - - - Extra Allowances - - - 5 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	14 s. per week - - 147 l. p' annum.	6 d. - - -	16 s. 13 s. per week. 276 l. p' annum.
-	-	-	-	952	Darwen - -	2 Letter Carriers - - - 3 Auxiliary ditto - - - Extra Allowances - - - 1 Rural Post Messenger - - -	16 s. - - -	1 s. - - -	20 s. per week. 8 s. per week. 1 s. 6 d. p' week. 31 l. per annum.
-	-	-	-	361	Derby - -	1 Clerk - - - 6 Clerks - - - 9 Sorting Clerks, 1st Section - - - 16 Sorting Clerks, 2nd ditto - - - 1 Inspector of Letter Carriers - - - 18 Letter Carriers, &c. - - - (With further rise, after 10 years' good service, to 25 s.)	160 l. a year - 100 l. a year - 27 s. 6 d. p' week 20 s. per week 27 s. 6 d. p' wk. 18 s. per week -	8 l. 5 l. 1 s. 6 d. 1 s. 6 d. 1 s. 6 d. 1 s. -	200 l. 140 l. 35 s. 26 s. 35 s. 23 s. -
-	-	-	-	507		1 Auxiliary - - - 10 Porters - - - Extra Allowances - - - Medical Officer, 8 s. 6 d. a man, estimated at - - - 15 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - - 1,226 l. p' an.	- - - - - -	17 s. per week. 9 s. per week. 46 s. per week. 29 l. per ann. 660 l. per ann.
-	-	-	-	248	Devonport - -	1 Clerk - - - 1 Ditto - - - 5 Clerks - - - 7 Letter Carriers, &c. - - - 3 Auxiliaries - - - 4 Ditto - - - 1 Auxiliary - - - 1 Ship Letter Carrier - - - Extra Allowances - - - Medical Officer, 8 s. 6 d. a man, estimated - - - 3 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	90 l. per year - 20 s. per week 20 s. per week 16 s. per week - - - - - - 107 l. a year. 16 l. a year.	4 l. 1 s. 1 s. 6 d. - - - - -	110 l. 33 s. 30 s. 20 s. 12 s. 6 s. per week. 7 s. per week. 16 s. per week. 21 s. per week. 8 l. per annum.
-	-	-	-	1,282	Dewsbury - -	1 Clerk - - - Allowance to Postmaster of 10 s. 6 d. a week for Boy Clerk. 2 Sorters - - - 4 Letter Carriers, &c. - - - 5 Ditto - - - 4 Ditto - - - 5 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	20 s. per week 10 s. 6 d. a week for Boy Clerk. 18 s. per week 16 s. per week - - 29 l. p' year.	1 s. 6 d. 1 s. 6 d. 1 s. - - -	35 s. 25 s. 6 d. 20 s. 12 s. per week. 8 s. per week. 189 l. per year.
-	-	-	50	1,856	Doncaster - -	1 Clerk - - - 4 Sorting Clerks - - - 5 Letter Carriers - - - 1 Auxiliary - - - 1 Ditto - - - Extra Allowances - - - 9 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	90 l. per year 18 s. per week 16 s. per week - - - 297 l. p' year.	4 l. 1 s. 6 d. 1 s. - - -	110 l. 33 s. 20 s. 10 s. per week. 7 s. per week. 16 s. 6 d. p' wk. 416 l. a year.
-	-	-	-	1,100		1 Clerk - - - 6 Letter Carriers - - - 1 Auxiliary - - - Extra Allowance - - - 13 Rural Post Messengers - - - Allowances to Sub-Postmaster, &c. - - -	20 s. per week 14 s. per week - - - -	1 s. 1 s. - - -	30 s. 18 s. 12 s. per week. 5 s. per week. 448 l. per year. 138 l. per year.
-	-	-	33	1,904	Dorchester - -	1 Clerk - - - 3 Letter Carriers - - - Extra Allowances - - - 7 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters for Delivery, &c.,	18 s. per week 14 s. per week - - 182 l. per year.	1 s. 6 d. 6 d. - -	30 s. 16 s. 18 s. 6 d. p' week. 297 l. per ann.
-	-	-	60	1,524	Dorking - -	1 Clerk - - - 3 Letter Carriers - - - Extra Allowances - - - 7 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	18 s. per week 14 s. per week - - 182 l. p' year.	1 s. 6 d. 6 d. - -	30 s. 16 s. 18 s. 6 d. p' week. 297 l. per ann.
-	-	-	55	1,132	Dover - -	1 Clerk - - - 1 Ditto - - - 4 Sorting Clerks - - - 7 Letter Carriers, &c. - - - 1 Auxiliary - - - 1 Ditto - - - Extra Allowances - - - 3 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	110 l. per year 80 l. per year 18 s. per week 16 s. per week - - - 134 l. p' year.	5 l. 3 l. 1 s. 6 d. 1 s. - - -	130 l. 100 l. 33 s. 20 s.* 9 s. per week. 13 s. per week. 14 s. 94 l. per year.
-	-	-	50	1,748		1 Clerk - - - 1 Ditto - - - Extra Allowances - - - 3 Rural Post Messengers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	110 l. per year 80 l. per year - - 134 l. p' year.	5 l. 3 l. - -	130 l. 100 l. 33 s. 20 s.* 9 s. per week. 13 s. per week. 14 s. 94 l. per year.
-	23	-	5,842	232,581					

* One Letter Carrier to retain present special wages of 21 s. a week.

† Including 16 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.		£.	£.
Brought forward - - -	24,725	2,551	24,009	442	35,334	2,566	130,235	-	5,451	-	5,782	1,180
Dowlais - - - -	80	-	-	-	-	3	114	-	25	-	8	-
Downham - - - -	80	10	72	-	-	8	347	-	30	-	14	-
Driffild - - - -	76	5	29	-	-	6	290	-	15	-	20	-
Droitwich - - - -	80	3	21	-	-	8	377	-	40	-	12	-
Dudley - - - -	205	12	141	2	121	9	736	-	61	-	17	-
Dunstable - - - -	70	7	57	-	-	8	352	-	20	-	13	-
Durham - - - -	230	33	254	5	297	15	1,247	-	-	-	38	-
Dursley - - - -	60	5	42	-	-	6	195	-	30	-	6	-
Easingwold - - - -	65	11	69	-	-	3	209	-	20	-	7	-
Eastbourne - - - -	155	5	31	-	-	9	418	-	90	-	6	-
East Grinstead - - - -	70	9	41	-	-	6	464	-	70	-	17	-
Eccleshall - - - -	40	3	11	-	-	5	234	-	15	-	6	-
Edenbridge - - - -	95	8	70	-	-	7	359	-	35	-	14	-
Edware - - - -	45	-	-	-	-	2	78	-	-	-	3	-
Ely - - - -	100	12	90	-	-	12	521	-	60	-	23	-
Emsworth - - - -	60	4	29	-	-	4	211	-	30	-	7	-
Enfield - - - -	75	1	6	-	-	8	368	-	30	-	12	-
Enstone - - - -	30	4	40	-	-	4	158	-	-	-	6	-
Epping - - - -	60	1	4	-	-	3	193	-	25	-	6	-
Epsom - - - -	100	6	54	1	52	10	525	-	-	-	38	-
Esher - - - -	50	1	4	-	-	4	187	-	20	-	11	-
Evesham - - - -	*115	7	34	-	-	7	270	-	40	-	20	-
Exeter - - - -	†650	40	468	22	1,609	45	2,359	-	-	-	75	102
Exmouth - - - -	103	4	64	-	-	5	276	-	35	-	25	-
Eye - - - -	50	4	34	-	-	4	164	-	10	-	6	-
Fakenham - - - -	90	9	49	-	-	8	352	-	40	-	16	-
Falmouth - - - -	205	3	30	1	77	7	277	-	90	-	5	-
Fareham (Hants) - - - -	100	8	66	-	-	10	406	-	60	-	25	-
Faringdon - - - -	120	15	156	-	-	13	473	-	65	-	25	-
Farnborough Station - - - -	185	17	383	2	107	12	668	-	85	-	98	-
Farnham (Surrey) - - - -	‡136	13	70	-	-	10	623	-	80	-	25	-
Faversham - - - -	100	8	35	-	-	9	419	-	50	-	24	-
Fence Houses - - - -	§146	15	146	-	-	6	463	-	75	-	28	-
Ferry Hill - - - -	100	22	172	-	-	5	589	-	75	-	27	-
Fliot - - - -	100	21	235	-	-	14	792	-	60	-	43	-
Folkingham - - - -	66	7	56	-	-	5	226	-	-	-	6	-
Folkestone - - - -	221	6	112	4	222	13	701	-	90	-	45	50
Carried forward - - -	29,032	2,890	27,184	479	37,819	2,879	146,876	-	6,922	-	6,559	1,332

* Compensation for loss of Private Box and Bag Rents to present Postmaster only, 13 l.

† To present holder only.

‡ Compensation for loss of Private Box and Bag Rents, 16 l. a year.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Dowlais - -	2 Letter Carriers - - 1 Auxiliary - - -	16 s. per week - - - -	1 s. -	18 s. 9 s. per week.
-	23	-	5,842	232,581	Dudley - -	1 Clerk - - - 1 Ditto - - - 5 Letter Carriers, &c. - 1 Auxiliary - - - Extra Allowances - - 3 Rural Post Messengers -	20 s. per week 18 s. per week 16 s. per week - - - - - - - - - - - -	1 s. 1 s. 6 d. 1 s. - - -	30 s. 30 s. 20 s. 6 s. per week. 14 s. per week. 148 l. per year.
-	-	-	-	227					
-	-	-	-	543					
-	-	-	-	424					
-	-	-	-	530	Durham - -	1 Clerk - - - 3 Clerks - - -	90 l. a year - 20 s. per week	4 l. 1 s.	110 l. 25 s.; thence by 1 s. 6 d. to 30 s.
-	-	-	55	1,336		1 Temporary Clerk - - 4 Letter Carriers - - 1 Auxiliary - - - Extra Allowances - - 10 Rural Post Messengers -	- - - 18 s. per week - - - - - - - - - - - -	- 1 s. - - -	10 s. per week. 20 s. 9 s. per week. 39 s. per week. 455 l. per year.
-	-	-	97	2,163					
-	-	-	-	333					
-	-	-	-	370	Eastbourne -	4 Letter Carriers - - 1 Auxiliary - - - 1 Auxiliary (from 1 July to 31 October each year) - Extra Allowances - - 3 Rural Post Messengers -	14 s. per week - - - - - - - - - - - - - - - -	1 s. - - - -	18 s. 10 s. per week. 10 s. per week. 22 s. per week. 108 l. per year.
-	-	-	37	737					
-	-	-	-	662					
-	-	-	-	306	Enfield - -	5 Letter Carriers - - 2 Auxiliaries - - - 1 Rural Post Messenger - Extra Allowances - -	16 s. per week - - - - - - - - - - - -	1 s. - - -	20 s. 6 s. per week. 37 l. per year. 18 s. 6 d. p' wk.
-	-	-	-	573					
-	-	-	-	126					
-	-	-	-	794	Epsom - -	1 Clerk - - - 3 Letter Carriers - - Allowance for delivery, 22 l. per year. 1 Auxiliary - - - Extra Allowances - - 6 Rural Post Messengers -	18 s. per week 14 s. per week - - - - - - - - - - - - - - - -	1 s. 1 s. - - - -	25 s. 18 s. - 9 s. per week. 5 s. 6 d. p' week. 238 l. per year.
-	-	-	-	337					
-	-	-	-	491					
-	-	-	-	234					
-	-	-	-	283	Exeter - -	1 Chief Clerk - - - 3 First Class Clerks - - 7 Sorting Clerks, 1st Section (One retaining old scale, 80 l. by 2 l. to 100 l.) 10 Ditto, 2nd Section - 1 Letter Carrier - - 15 Letter Carriers, &c. - 11 Auxiliaries - - - 3 Ditto - - - Extra Allowances - - Medical Officer, 8 s. 6 d. a man, estimated at 15 Rural Post Messengers -	140 l. per year 100 l. per year 27 s. per week 80 l. by 2 l. to 100 l.) 18 s. per week 22 s. per week 16 s. per week -	6 l. 5 l. 1 s. 6 d. - 1 s. 6 d. 6 d. - - - -	180 l. 130 l. 35 s. - 25 s. 26 s. 20 s. 12 s. per week. 7 s. per week. 8 s. per week. 22 l. per year. 588 l. per year.
-	-	-	43	812					
-	-	-	-	272					
-	-	-	-	479					
-	-	-	217	5,480					
-	-	-	-	503					
-	-	-	-	264					
-	-	-	-	547	Falmouth - -	1 Clerk - - - 3 Letter Carriers - - 1 Auxiliary - - - Extra Allowances - - 3 Rural Post Messengers -	20 s. per week 14 s. per week - - - - - - - - - - - -	1 s. 6 d. - - -	30 s. 16 s. 7 s. per week. 11 s. per week. 112 l. per year.
-	-	-	56	740					
-	-	-	-	657					
-	-	-	-	839	Farnborough Sta- tion.	2 Clerks - - - 2 Auxiliaries - - - Extra Allowances - - 10 Rural Post Messengers -	18 s. per week - - - - - - - - - - - -	1 s. - - -	30 s. 16 s. per week. 14 s. per week. 378 l. per year.
-	-	-	23	1,549					
-	-	-	-	934	Faversham -	2 Letter Carriers - - Extra Allowances - - 7 Rural Post Messengers -	16 s. per week - - - - - - - -	1 s. - -	18 s. 3 s. per week. 278 l. per year.
-	-	-	-	628					
-	-	-	-	858	Folkestone -	2 Clerks - - - (The first clerk rises to 36 s.) Half-wages of one clerk on Telegraph Establishment. 1 Clerk, fixed wages (half to Telegraphs) 1 Sorter and Stamper - 4 Letter Carriers - - 1 Auxiliary - - - 2 Auxiliaries (one of these from 1 July to 31 October only) Extra Allowances - - Ditto (from 1 July to 31 October) - 5 Rural Post Messengers -	18 s. per week - - - - 22 s. per week - - - - 17 s. per week 16 s. per week -	1 s. 6 d. 1 s. 1 s. - 1 s. 1 s. - - - -	33 s. - 27 s. - 9 s. per week. 21 s. 20 s. 12 s. per week. 7 s. per week. 29 s. 6 d. p' wk. 4 s. per week. 159 l. per year.
-	-	-	39	1,480					
-	-	-	-	262,156					
-	23	-	6,109	262,156					

§ Compensation for loss of Private Box and Bag Rents, 16 l. a year.

|| Compensation for loss of Private Box and Bag Rents, 6 l. a year.

¶ Including 8 l. for office expenses at Sborncliffe Camp.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

SALARIES AND WAGES.												
POST TOWNS.	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	29,032	2,890	27,184	479	37,819	2,879	146,876	- -	6,922	-	6,559	1,332
Frome - - - - -	145*	7	66	1	57	12	469	- -	30	-	25	-
Gainsborough - - - -	97	10	73	-	-	9	429	- -	80	-	27	-
Gateshead - - - - -	200	11	68	3	220	14	878	- -	-	-	11	110
Glastonbury - - - - -	70	4	46	-	-	6	218	- -	20	-	10	-
Gloucester - - - - -	340	29	342	20	562	45	2,131	- -	-	-	115	100
Godalming - - - - -	138†	9	48	-	-	9	374	- -	60	-	23	-
Goole - - - - -	106	10	78	-	-	1	155	- -	50	-	26	-
Gosport - - - - -	160	4	31	2	165	6	267	- -	20	-	26	-
Grantham - - - - -	201	38	260	2	152	14	920	- -	55	-	55	-
Gravesend - - - - -	200	9	68	3	149	15	838	- -	-	-	60	-
Grimsby - - - - -	170	14	108	3	169	15	788	- -	-	-	34	-
Guernsey - - - - -	140	3	34	2	153	18	654	- -	30	-	6	-
Guildford - - - - -	185	19	182	2	104	12	570	- -	100	-	17	-
Guisborough - - - - -	66‡	1	10	-	-	3	172	- -	35	-	9	-
Halesworth - - - - -	50	6	42	-	-	7	238	- -	10	-	10	-
Carried forward - - -	31,300	3,064	28,640	517	40,550	3,065	155,977	- -	7,412	-	7,013	1,542

* Compensation for loss of Private Box and Bag Rents to present holder only, 25 *l.* a year.
† Compensation for loss of Private Box and Bag Rents to present holder only, 23 *l.* a year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	6,400	262,156	Frome	1 Clerk 4 Letter Carriers Extra allowances 8 Rural Post Messengers	18 s. per week - - -	1 s. - - -	30 s. 14 s. per week. 5 s. per week. 302 l. per year.
-	-	-	-	792	Gainsborough	1 Letter Carrier 1 Auxiliary 1 ditto Extra allowances 6 Rural Post Messengers	- - - - -	- - - - -	18 s. per week. 10 s. per week. 7 s. per week. 8 s. per week. 265 l. per year.
-	-	-	30	736	Gateshead	3 Clerks (First Clerk to 33 s.) 7 Letter Carriers 6 Auxiliaries Extra allowances 4 Rural Post Messengers	- - 18 s. per week - -	1 s. 1 s. 6 d. 1 s. - -	25 s. 30 s. 21 s. 9 s. per week. 25 s. 6 d. p' wk. 222 l. per year.
-	-	-	35	1,522	Gloucester	1 First Class Clerk 4 Second ditto 5 Third ditto 9 Sorting Clerks 16 Letter Carriers, &c.	160 l. per year 100 l. per year 27 s. per week 18 s. per week 16 s. per week	8 l. 5 l. 1 s. 6 d. 1 s. 6 d. 1 s.	200 l. 130 l. 35 s. 25 s. 20 s.
-	-	-	248	4838		1 Supplementary 3 Auxiliary 2 ditto Extra allowances 1 Medical Officer, 8 s. 6 d. a man, estimated at 22 l. per year.	- - - - -	- - - - -	12 s. per week. 7 s. per week. 6 s. per week. 22 s. per week.
-	-	-	-	643	Gosport	23 Rural Post Messengers	-	-	845 l. per year.
-	-	-	-	415		2 Clerks 1 Letter Carrier 1 Auxiliary 1 ditto Extra allowances 3 Rural Post Messengers	18 s. per week 14 s. per week - - - -	1 s. 6 d. 6 d. - - - -	33 s. 18 s. 7 s. per week. 11 s. per week. 5 s. per week. 118 l. per year.
-	-	-	40	709	Grantham	Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 l. p' year. 2 Clerks 4 Letter Carriers Extra allowances 10 Rural Post Messengers	18 s. per week 16 s. per week - -	1 s. 6 d. 1 s. - -	33 s. 20 s. 3 s. 6 d. p' wk. 512 l. per year.
-	-	-	43	1,686	Gravesend	Weekly allowances to Sub-Postmasters & others for delivery, &c., 190 l. p' year. 3 Clerks 6 Letter Carriers, &c. 1 River Letter Carrier 1 Railway Messenger 1 Auxiliary 1 ditto Extra allowances 5 Rural Post Messengers	18 s. per week 16 s. per week - - - - -	1 s. 6 d. 1 s. - - - - -	33 s. 20 s. 18 s. per week. 20 s. per week. 10 s. per week. 6 s. per week. 14 s. per week. 204 l. per year.
-	-	-	90	1,405		Weekly allowances to Sub-Postmasters & others for delivery, &c., 150 l. p' year.	-	-	-
-	-	-	58	1,327	Grimsby	1 Clerk 3 Clerks (Half the cost of one Clerk to Telegraph Account.) 6 Letter Carriers (Summer Letter Carrier for five months in the year - 4 Auxiliaries 1 ditto Extra allowances 4 Rural Post Messengers	20 s. per week 20 s. per week 17 s. per week - - - -	1 s. 6 d. 1 s. 6 d. 1 s. - - - -	33 s. 30 s. 21 s. 14 s. per week. 9 s. per week. 7 s. per week. 11 s. 6 d. p' week 154 l. per year.
-	-	-	90	1,107		Weekly allowances to Sub-Postmasters & others for delivery, &c., 206 l. p' year.	-	-	-
-	-	-	51	1,209	Guernsey	1 Clerk 3 Letter Carriers 1 ditto 5 Auxiliaries 1 ditto Extra allowances 8 Rural Post Messengers	20 s. per week 14 s. per week - - - - -	1 s. 1 s. 6 d. 1 s. - - - -	33 s. 35 s. 30 s. 16 s. 10 s. per week. 8 s. per week. 7 s. per week. 21 s. per week.
-	-	-	-	292		Weekly allowances to Sub-Postmasters & others for delivery, &c., 40 l. p' year.	-	-	-
-	-	-	-	350	Guildford	2 Clerks 1 Railway Messenger 3 Letter Carriers 2 Auxiliaries Extra allowances 6 Rural Post Messengers	18 s. per week 12 s. per week - - - -	1 s. 6 d. - - - -	30 s. 16 s. 16 s. per week. 7 s. per week. 1 s. per week. 203 l. per year.
-	23	-	7,094	279,551		Weekly allowances to Sub-Postmasters & others for delivery, &c., 168 l. p' year.	-	-	-

† Compensation for loss of Private Box and Bag Rents to present holder only, 16 l. a year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward	£.		£.		£.		£.	£.	£.	£.	£.	£.
Halifax	31,300	3,064	28,040	517	40,550	3,065	155,977	-	7,412	-	7,013	1,542
Halifax	355	27	190	8	556	27	1,472	-	-	-	34	60
Halstead	90	13	138	-	-	6	245	-	40	-	19	-
Harleston	55	8	38	-	-	8	330	-	20	-	10	-
Harlow	65	7	42	-	-	6	354	-	20	-	8	-
Harrogate	120	2	14	-	-	8	335	-	40	-	57	125
Harrow	100	4	52	-	-	9	523	-	30	-	23	-
Hartlepool	107	-	-	-	-	3	141	-	75	-	-	-
Harwich	101	5	50	-	-	3	148	-	30	-	14	-
Hastings	360	15	193	6	521	27	741	-	-	-	49	-
Hatfield	60	1	51	-	-	3	191	-	15	-	6	-
Havant	60	3	19	-	-	4	161	-	25	-	13	-
Haverfordwest	160	29	246	2	112	13	788	-	-	-	13	-
Hawkhurst	200	62	708	2	144	31	1,946	-	15	-	65	-
Hayle	176	6	70	-	-	4	234	-	45	-	18	-
Hayward's Heath	70	7	118	-	-	6	425	-	26	-	19	-
Helston	80	12	129	-	-	12	372	-	20	-	15	-
Hemel Hempstead	80	8	53	-	-	8	362	-	35	-	17	-
Henley-on-Thames	80	7	57	-	-	13	571	-	60	-	26	-
Hereford	271	42	360	7	499	32	1,719	-	-	-	27	50
Hertford	100	11	82	-	-	8	394	-	60	-	27	-
Hexham	135	20	158	-	-	10	608	-	40	-	30	-
Higham Ferrers	50	3	24	-	-	5	221	-	-	-	6	-
High Wycombe	100	4	23	-	-	8	335	-	80	-	18	-
Hinckley	100	11	99	-	-	10	399	-	40	-	16	-
Hitchin	90	5	40	-	-	7	268	-	60	-	17	-
Hoddesdon	65	2	18	-	-	4	171	-	15	-	10	-
Holbeach	55	2	11	-	-	5	165	-	20	-	8	-
Holsworthy	55	11	138	-	-	6	342	-	10	-	13	-
Holyhead	85	11	71	-	-	9	395	-	70	-	16	-
Holywell	130	13	102	-	-	9	376	-	50	-	17	-
Honiton	80	14	74	-	-	8	375	-	35	-	12	-
Horncastle	141	7	41	-	-	14	579	-	50	-	20	-
Horndean	50	1	11	-	-	5	175	-	5	-	6	-
Horsham	122	17	105	-	-	14	749	-	75	-	28	-
Hounslow	**141	7	64	-	-	17	755	-	55	-	23	-
Howden	70	8	33	-	-	7	354	-	30	-	10	-
Carried forward	35,459	3,469	32,262	542	42,382	3,434	173,596	-	8,603	-	7,723	1,777

* Including compensation for loss of Private Box and Bag Rents, 6 l.

† Including 25 l. allowances to Sub-Postmaster of St. Leonard's for office expenses.

‡ Including 6 l. compensation for loss of Private Box and Bag Rents.

§ Including 6 l. compensation to Cuckfield Sub-Office for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	35,459	3,469	32,262	542	42,382	3,434	173,596	- -	8,603	-	7,723	1,777
Huddersfield - - - -	400	41	361	11	782	23	2,087	- -	-	-	54	-
Hull - - - - -	450	74	646	25	2,131	69	4,100	- -	-	-	322	300
Hungerford - - - -	100	19	152	-	-	12	589	- -	60	-	18	-
Huntingdon - - - -	105	16	146	1	55	11	593	- -	50	-	26	-
Hurstpierpoint - - -	80	17	170	-	-	11	556	- -	40	-	27	-
Hythe, Kent - - - -	70	7	52	-	-	6	267	- -	30	-	15	-
Ilford - - - - -	60	2	11	-	-	6	282	- -	25	-	6	-
Ilfracombe - - - - -	80	3	14	-	-	5	208	- -	44	-	23	-
Ilminster - - - - -	90	11	161	-	-	7	339	- -	35	-	22	-
Ingatestone - - - -	70	4	21	-	-	5	152	- -	15	-	6	-
Ipswich - - - - -	*355	39	330	11	885	33	1,679	- -	-	-	30	60
Isle of Man - - - - -	209	28	290	1	72	16	1,025	- -	37	-	29	1
Isleworth - - - - -	70	2	20	-	-	9	455	- -	30	-	13	-
Ivybridge - - - - -	80	8	77	-	-	8	415	- -	40	-	13	-
Jersey - - - - -	†400	9	65	4	297	25	892	- -	52	-	10	-
Jarrow - - - - -	110	-	-	-	-	4	148	- -	75	-	-	-
Keighley - - - - -	105	7	41	-	-	9	568	- -	65	-	32	-
Kelvedon - - - - -	70	7	69	-	-	7	270	- -	20	-	11	-
Kendal - - - - -	185	13	142	2	112	16	832	- -	37	-	-	-
Carried forward - - -	38,548	3,776	35,030	597	46,716	3,726	189,453	- -	9,258	-	8,396	2,138

† To present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Lease to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	
Kenilworth - - - -	38,548	3,776	35,030	597	46,716	3,726	189,453	-	9,258	-	8,396	2,138
Keswick - - - -	74*	-	-	-	-	6	249	-	25	-	9	-
Kettering - - - -	75	5	19	-	-	7	291	-	40	-	17	-
Kidderminster - - -	100	7	65	-	-	10	443	-	35	-	20	-
Kidwelly - - - -	120	7	67	2	130	14	495	-	40	-	38	-
Kingsbridge - - - -	35	6	30	-	-	5	228	-	15	-	5	-
Kingston-on-Thames -	80	14	146	-	-	8	439	-	35	-	16	-
Kington - - - -	285	15	234	4	228	33	1,701	-	60	-	92	-
Knaresborough - - -	60	6	44	-	-	6	274	-	20	-	9	-
Knutsford - - - -	60	2	10	-	-	6	194	-	25	-	12	-
Launceston - - - -	70	7	27	-	-	5	319	-	35	-	12	-
Leamington - - - -	200	22	222	3	224	15	931	-	-	-	71	-
Leatherhead - - - -	98†	10	107	-	-	10	423	-	35	-	11	-
Ledbury - - - -	343	13	120	6	442	21	913	-	-	-	31	-
Leeds - - - -	50	4	30	-	-	5	157	-	15	-	12	-
Leicester† - - - -	80	9	72	-	-	12	495	-	40	-	15	-
Leicester† - - - -	450	87	882	44	3,407	130	7,560	-	-	-	379	58
Leicester† - - - -	275	57	387	26	2,090	58	3,292	-	-	-	241	5
Carried forward - - -	41,003	4,047	37,492	682	53,237	4,082	207,857	-	9,678	-	9,386	2,201

* Including 14 £., compensation for Private Box and Bag Rents.

† Including 18 £., compensation for Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire, Insurance, and Lites.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Kenilworth	2 Letter Carriers - - -	14 s. per week	6 d.	16 s.
-	23	-	8,166	337,728		Extra allowances - - -	-	-	13 s. 6 d. p' week.
-	-	-	-	357	Kidderminster	4 Rural Post Messengers - - -	-	-	133 l. per year.
-	-	-	-	442		2 Clerks - - -	20 s. per week	1 s.	30 s.
-	-	-	-	663		3 Letter Carriers - - -	12 s. per week	6 d.	16 s.
-	-	-	-	919		5 Auxiliaries - - -	-	-	7 s. per week.
-	-	-	-	313		Extra allowances - - -	-	-	10 s. 6 d. p' week.
-	-	-	-	716	Kingston-on-Thames.	6 Rural Post Messengers - - -	-	-	215 l. per year.
-	-	-	-	2,730		Weekly allowances to Sub-Postmasters & others for delivery, &c., 34 l. p' yr.	-	-	-
-	-	-	-	407		4 Clerks - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	1,728		18 Letter Carriers, &c. - - -	16 s. per week	1 s.	21 s.
-	-	-	-	674		1 Auxiliary - - -	-	-	12 s. per week.
-	-	-	-	1,924		1 ditto - - -	-	-	7 s. per week.
-	-	-	-	264		Extra allowances - - -	-	-	8 s. per week.
-	-	-	-	702	(Sub Offices):	10 Rural Post Messengers - - -	-	-	350 l. per year.
-	-	-	-	13,166	East Moulsey -	Weekly allowances to Sub-Postmasters & others for delivery, &c., 159 l. p' year.	-	-	-
-	-	-	-	6,543	Hampton Court	2 Letter Carriers - - -	16 s. per week	6 d.	20 s.
-	-	-	-	370,037	Lancaster	1 ditto - - -	16 s. per week	6 d.	20 s.
						1 Clerk - - -	90 l. per year	4 l.	110 l.
						2 Ditto - - -	20 s. per week	1 s.	25 s.
						(One rising to 35 s.)	thence by	1 s. 6 d.	33 s.
						(Quarter wages of 1 Clerk charged to Telegraph Account.)	-	-	-
						2 Sorters - - -	18 s. per week	1 s.	22 s.
						4 Letter Carriers - - -	14 s. per week	1 s.	18 s.
						1 Auxiliary - - -	-	-	18 s. per week.
						Extra allowances - - -	-	-	36 s. 4 d. p' week.
						8 Rural Post Messengers - - -	-	-	203 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 212 l. p' yr.	-	-	-
					Leamington	1 Clerk - - -	110 l. per year	5 l.	140 l.
						1 ditto - - -	90 l. per year	4 l.	110 l.
						3 Sorting clerks - - -	18 s. per week	1 s.	25 s.
						(Half cost of wages of these three clerks charged to Telegraphs.)	thence by	1 s. 6 d.	33 s.
						1 Sorting Clerk, at 18 s. a week, for months of December, January, February, and March annually.	-	-	-
						11 Letter Carriers, &c. - - -	16 s. per week	6 d.	20 s.
						4 Auxiliaries - - -	-	-	7 s. per week.
						1 Auxiliary - - -	-	-	10 s. per week.
						Extra allowances - - -	-	-	15 s. 6 d. p' wk.
						Medical Officer, 8 s. 6 d. a man, 9 l. a year.	-	-	-
						5 Rural Post Messengers - - -	-	-	195 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 60 l. p' yr.	-	-	-
					Leeds	1 Chief Clerk - - -	220 l. per year	10 l.	300 l.
						3 First Class Clerks - - -	140 l. per year	7 l. 10 s.	180 l.
						4 Second ditto - - -	100 l. per year	5 l.	130 l.
						12 Sorting Clerks, 1st Section - - -	28 s. per week	1 s. 6 d.	35 s.
						16 ditto, 2nd Section - - -	20 s. per week	1 s.	27 s.
						4 Boy Clerks - - -	-	-	12 s. per week.
						1 Female Counter Clerk (Hunslet Branch Office).	16 s. per week	1 s.	20 s.
						1 Ditto - - ditto - - -	12 s. per week	6 d.	15 s.
						1 Ditto - - ditto - - -	-	-	10 s. per week.
						(Half cost of wages of these three clerks charged to Telegraphs.)	-	-	-
						Wages of 1 Clerk (Chapel-town Road Branch Office).	14 s. per week	1 s.	21 s.
						(Belonging to Telegraph Establishment, but cost charged to Postal.)	-	-	-
						(One-quarter cost of the wages of the clerks on the Telegraph Establishment of the Market Street Branch Office, viz., 14 s. a week, charged to Postal.)	-	-	-
						1 Inspector of Letter Carriers - - -	110 l. per year	5 l.	140 l.
						1 Assistant ditto - - -	25 s. per week	1 s.	30 s.
						49 Letter Carriers, &c. - - -	18 s. per week	1 s.	23 s.; after 10 yrs. service, 25 s.
						2 - ditto - - -	-	-	18 s. per week.
						6 Auxiliary Sorters - - -	-	-	10 s. 6 d. p' wk.
						27 Auxiliary Letter Carriers - - -	-	-	12 s. per week.
						11 Auxiliaries - - -	-	-	8 s. per week.
						4 ditto - - -	-	-	10 s. 6 d. p' wk.
						1 Mail Porter - - -	-	-	8 s. per week.
						Extra allowances - - -	-	-	84 s. per week.
						1 Medical Officer, 8 s. 6 d. a man, estimated at - - -	-	-	39 l. per year.
						19 Rural Post Messengers - - -	-	-	732 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,060 l. p' yr.	-	-	-
					Leicester	1 First Class Clerk - - -	160 l. per year	8 l.	200 l.
						6 Second ditto - - -	100 l. per year	5 l.	140 l.
						8 Sorting ditto, 1st Section - - -	27 s. 6 d. p' wk.	1 s. 6 d.	35 s.
						10 ditto, 2nd Section - - -	20 s. per week	1 s. 6 d.	26 s.
						23 Letter Carriers - - -	18 s. per week	1 s.	23 s.
						(After 10 years' good service to 25 s.)	-	-	-
						20 ditto (auxiliary) - - -	-	-	9 s. per week.
						Extra allowances - - -	-	-	63 s. 6 d. p' week.
						1 Medical Officer, 8 s. 6 d. a man, estimated at - - -	-	-	31 l. per year.
						15 Rural Post Messengers - - -	-	-	650 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 711 l. per year.	-	-	-

† The Postmaster is also in the receipt of 230 l. per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.)

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	41,003	4,047	37,492	632	53,237	4,082	207,857	- -	9,678	-	9,386	2,201
Leighton Buzzard - - -	80	7	48	-	-	10	346	- -	35	-	17	-
Leominster - - - - -	103	18	220	-	-	18	883	- -	50	-	28	-
Lewes - - - - -	188	24	194	2	98	8	758	- -	37	-	25	1
Lichfield - - - - -	100	6	33	2	102	11	524	- -	-	-	32	-
Lincoln - - - - -	267	39	271	8	616	29	1,822	- -	-	-	27	-
Liskeard - - - - -	100	14	121	-	-	7	387	- -	50	-	21	1
Littlehampton - - - -	50	2	10	-	-	3	141	- -	15	-	16	-
Liverpool - - - - -	800	68	827	140	15,050	340	20,800	- -	-	-	747	145
Llandyssil - - - - -	40	9	97	-	-	7	304	- -	30	-	10	-
Carried forward - - -	42,736	4,234	39,313	834	69,103	4,515	233,822	- -	9,895	-	10,309	2,348

† Allowance to Sub-Postmasters of Aigburth S. O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	9,160	370,037	Leighton Buzzard	2 Letter Carriers - - -	14 s. per week	6 d.	18 s.
-	-	-	-	526		1 Auxiliary - - -	-	-	7 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	1 s. per week.
-	-	-	-	-		6 Rural Post Messengers - - -	-	-	200 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	21 l. per year.
-	-	-	-	1,289	Lewes	1 Clerk - - -	20 s. per week	1 s.	30 s.
-	-	-	-	-		2 ditto - - -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		3 Letter Carriers - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		Extra allowances - - -	-	-	32 s. per week.
-	-	-	-	-		5 Rural Post Messengers - - -	-	-	263 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	281 l. p' year.
-	-	-	-	1,341	Lichfield	2 Clerks - - -	18 s. per week	1 s.	33 s.
-	-	-	-	-		3 Letter Carriers - - -	16 s. per week	6 d.	20 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s.
-	-	-	-	-		Extra allowance - - -	-	-	1 s. 6 d. p' wk.
-	-	-	-	-		7 Rural Post Messengers - - -	-	-	289 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	74 l. p' year.
-	-	-	40	1,341	Lincoln	1 Clerk - - -	120 l. per year	5 l.	150 l.
-	-	-	-	-		2 ditto - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		5 ditto, sorting - - -	20 s. per week	1 s.	24 s.
-	-	-	-	-		11 Letter Carriers - - -	thence by 17 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	21 s.
-	-	-	-	-		Extra allowances - - -	-	-	8 s. a week each.
-	-	-	-	-		16 Rural Post Messengers - - -	-	-	7 s. 6 d. a week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	881 l. per year.
-	-	-	-	791	Liverpool	1 Controller - - -	400 l. per year	20 l.	500 l.
-	-	-	-	-		2 Sub-Controllers - - -	300 l. per year	15 l.	360 l.
-	-	-	-	-		1 Cashier - - -	250 l. per year	10 l.	250 l.
-	-	-	-	-		5 Assist. Controllers, 1st Sect. - - -	250 l. per year	10 l.	280 l.
-	-	-	-	-		6 - ditto, 2nd Section - - -	190 l. per year	10 l.	240 l.
-	-	-	-	-		10 Clerks, 1st Section - - -	150 l. per year	5 l.	180 l.
-	-	-	-	-		20 - ditto, 2nd Section - - -	90 l. per year	5 l.	140 l.
-	-	-	-	-		21 Sorting Clerks, 1st Section - - -	37 s. per week	2 s.	44 s.
-	-	-	-	-		25 - ditto, 2nd Section - - -	29 s. per week	2 s.	36 s.
-	-	-	-	-		29 - ditto, 3rd Section - - -	20 s. per week	1 s. 6 d.	28 s.
-	-	-	35	3,038		1 Female Clerk - - -	20 s. per week	1 s. 6 d.	26 s.
-	-	-	-	-		4 Female Clerks - - -	16 s. per week	1 s.	19 s.
-	-	-	-	-		Allowance to five Clerks of 5 l. per annum each, for losses in attending to private boxes.	-	-	25 l. per year.
-	-	-	-	-		2 Counterwomen - - -	28 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		(One-third charged to Telegraph Account.)	-	-	-
-	-	-	-	-		5 - ditto - - -	20 s. per week	1 s. 6 d.	26 s.
-	-	-	-	-		(One-third charged to Telegraph Account.)	-	-	-
-	-	-	-	-		(One to retain old scale, 20 s. by 1 s. to 27 s.)	-	-	-
-	-	-	-	-		5 - ditto - - -	16 s. per week	1 s.	19 s.
-	-	-	-	-		(One-third charged to Telegraph Account.)	-	-	-
-	-	-	-	-		2 Inspectors, 1st Class - - -	140 l. per year	7 l. 10 s.	200 l.
-	-	-	-	-		7 ditto 2nd Class - - -	105 l. per year	5 l.	130 l.
-	-	-	-	-		(Two to retain old scale, 125 l. by 7 l. 10 s. to 180 l.)	-	-	-
-	-	-	-	-		3 Overseers - - -	30 s. per week	1 s. 6 d.	38 s.
-	-	-	-	-		Extra allowance to 207 Letter Carriers and Stampers, &c., 2 s. a week each.	18 s. per week	1 s.	24 s.; after 10 years' service, 26 s.
-	-	-	-	232		16 Suburban Letter Carriers - - -	18 s. per week	1 s.	23 s.
-	-	-	-	-		44 Assistant ditto - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		8 Auxiliary ditto - - -	-	-	16 s. per week.
-	-	-	-	-		6 Auxiliary Sorters at 10 s. a week, or 6 d. an hour.	-	-	7 s. a wk. each.
-	-	-	-	-		6 Boy Sorters - - -	-	-	14 s. per week.
-	-	-	-	-		18 Auxiliaries - - -	-	-	14 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	10 s. per week.
-	-	-	-	-		8 ditto - - -	-	-	9 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	7 s. per week.
-	-	-	12½	38,381		1 Charwoman - - -	-	-	18 s. per week.
-	-	-	-	-		1 - ditto - - -	-	-	15 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	208 s. p' week.
-	-	-	-	-		3 Medical Officers, 8 s. 6 d. per annum for each member of the force under their care.	-	-	165 l. per year.
-	-	-	-	-		6 Rural Post Messengers - - -	-	-	245 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery,	-	-	398 l. per year.
-	-	-	-	481	(Sub Offices):	1 Letter Carrier - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-	Gateacre - - -	2 - ditto - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-	Huyton - - -	2 - ditto - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-	Woolton - - -	-	-	-	-
-	23	-	9,247	416,796					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 42,736	£. 4,234	£. 39,313	£. 834	£. 69,103	£. 4,515	£. 233,822	£. -	£. 9,895	£. -	£. 10,309	£. 2,348
Llanelly - - - - -	176	15	138	1	55	9	544	-	40	-	12	8
Llangollen - - - - -	60	5	16	-	-	6	268	-	25	-	12	-
Long Stratton - - - - -	50	8	52	-	-	3	221	-	10	-	5	-
Lostwithiel - - - - -	50	1	5	-	-	3	138	-	15	-	6	-
Loughborough - - - - -	115	15	103	-	-	14	659	-	70	-	34	-
Louth - - - - -	130	14	67	-	-	11	573	-	70	-	22	-
Lowestoft - - - - -	160	9	65	-	-	12	523	-	150	-	9	-
Ludlow - - - - -	100	7	35	-	-	9	370	-	50	-	23	-
Luton - - - - -	100	4	31	-	-	9	357	-	60	-	23	-
Lutterworth - - - - -	80	13	95	-	-	6	261	-	30	-	12	-
Lydney - - - - -	60	9	54	-	-	4	170	-	30	-	13	-
Lyme - - - - -	60	1	6	-	-	4	120	-	20	-	7	-
Lymington - - - - -	124*	10	79	-	-	11	576	-	88	-	30	-
Lynn - - - - -	222	40	389	3	203	16	940	-	-	-	31	-
Macclesfield - - - - -	185	4	42	3	104	14	581	-	-	-	10	-
Maidenhead - - - - -	110	9	92	1	70	16	724	-	40	-	42	-
Maidstone - - - - -	325	31	828	4	356	27	1,431	-	10	-	40	1
Maldon - - - - -	95	15	148	-	-	7	357	-	45	-	22	-
Malmsbury - - - - -	45	5	37	-	-	5	191	-	10	-	9	-
Malton - - - - -	107	2	11	-	-	5	276	-	40	-	23	-
Malvern - - - - -	185	10	97	2	121	16	657	-	45	-	20	-
Carried forward - - -	45,275	4,461	41,203	848	70,012	4,722	243,759	-	10,743	-	10,714	2,357

* Including 24 L., compensation for Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
£.	£.	£.	£.	£.	[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					Llanelli - -	1 Clerk - - - - - (46l. a year of the cost of the Telegraph Clerks' Establishment at Llanelli Docks Branch Office.)	20 s. per week	1 s.	30 s.
-	23	-	9,247	416,796		3 Letter Carriers - - - - -	16 s. per week	1 s.	18 s.
						1 - ditto - - - - -	-	-	18 s. per week.
						Extra allowances - - - - -	-	-	11 s. 6 d. p'wk.
						5 Rural Post Messengers - - - - -	-	-	206 l. per year.
			35	1,008		Weekly allowances to Sub-Postmasters & others for delivery, &c., 126 l. p' year.			
					Loughborough -	3 Letter Carriers - - - - -	16 s. per week	1 s.	20 s.
						1 Auxiliary - - - - -	-	-	8 s. per week.
						Extra allowances - - - - -	-	-	2 s. per week.
				381		10 Rural Post Messengers - - - - -	-	-	402 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 85 l. p' year.			
				338					
					Louth - - -	3 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
						Extra allowances - - - - -	-	-	2 s. per week.
						8 Rural Post Messengers - - - - -	-	-	351 l. per year.
				214		Weekly allowances to Sub-Postmasters & others for delivery, &c., 80 l. p' year.			
					Lowestoft - -	5 Letter Carriers - - - - -	16 s. per week	1 s.	18 s.
						2 Auxiliaries - - - - -	-	-	7 s. per week.
						Extra allowances - - - - -	-	-	25 s. per week.
			36	1,017		5 Rural Post Messengers - - - - -	-	-	208 l. per year.
				862					
					Luton - - -	4 Letter Carriers - - - - -	14 s. per week	6 d.	18 s.
						1 Auxiliary - - - - -	-	-	7 s. per week.
						Extra allowances - - - - -	-	-	11 s. per week.
			88	99 5		4 Rural Post Messengers - - - - -	-	-	146 l. per year.
					Lynn - - -	3 Clerks - - - - -	18 s. per week	1 s. 6 d.	30 s.
				578		(Present Senior to 33 s.)			
						2 Sorters - - - - -	16 s. per week	1 s.	20 s.
						6 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
						1 Auxiliary - - - - -	-	-	6 s. per week.
						Extra allowances - - - - -	-	-	2 s. 6 d. a week.
				571		7 Rural Post Messengers - - - - -	-	-	317 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 231 l. p' year.			
				478					
					Macclesfield -	1 Clerk - - - - -	26 s. per week	1 s. 6 d.	35 s.
						1 ditto - - - - -	18 s. per week	1 s. 6 d.	25 s.
						1 Boy Clerk - - - - -	-	-	10 s. 6 d. p' wk.
				327		(Half wages charged to Telegraphs.)			
						5 Letter Carriers - - - - -	16 s. per week	1 s.	20 s.
						2 Auxiliaries - - - - -	-	-	8 s. per week.
						Extra allowances - - - - -	-	-	3 s. per week.
						7 Rural Post Messengers - - - - -	-	-	248 l. per year.
				897		Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 l. p' year.			
					Maidenhead -	1 Clerk - - - - -	20 s. per week	1 s.	30 s.
						2 Letter Carriers - - - - -	14 s. per week	6 d.	18 s.
						1 Auxiliary - - - - -	-	-	16 s. per week.
				54	1,839	1 ditto - - - - -	-	-	14 s. per week.
						1 ditto - - - - -	-	-	7 s. per week.
						Extra allowances - - - - -	-	-	13 s. per week.
				54	976	11 Rural Post Messengers - - - - -	-	-	429 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 89 l. per year.			
				1,078					
					Maidstone - -	1 Clerk - - - - -	110 l. per year	5 l.	130 l.
						1 ditto - - - - -	80 l. per year	3 l.	100 l.
						(15 l. a year, cost of Clerks, charged to Telegraphs.)			
				120	2,611	2 Sorting Clerks - - - - -	18 s. per week	1 s. 6 d.	30 s.
						10 Sorters and Letter Carriers - - - - -	16 s. per week	1 s.	20 s.
						2 Station Messengers - - - - -	-	-	16 s. per week.
						1 Auxiliary - - - - -	-	-	8 s. per week.
						2 ditto - - - - -	-	-	7 s. per week.
						2 ditto - - - - -	-	-	6 s. per week.
						Extra allowances - - - - -	-	-	9 s. per week.
				292		10 Rural Post Messengers - - - - -	-	-	326 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 432 l. p' year.			
				457					
					Malvern - - -	2 Clerks - - - - -	20 s. per week	1 s. 6 d.	33 s.
						3 Letter Carriers - - - - -	16 s. per week	6 d.	20 s.
						1 ditto - - - - -	-	-	15 s. 6 d. p' wk.
						1 Auxiliary - - - - -	-	-	11 s. per week.
						2 Auxiliaries - - - - -	-	-	8 s. per week.
						Extra allowances - - - - -	-	-	5 s. per week.
				110	1,235	9 Rural Post Messengers - - - - -	-	-	312 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 59 l. p' year.			
-	23	-	9,744	433,830					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.	
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.					
		No.	Amount.	No.	Amount.	No.	Amount.						
	£.		£.		£.		£.	£.	£.	£.	£.	£.	
Brought forward - - -	45,275	4,461	41,203	848	70,012	4,722	243,759	-	-	10,743	-	10,714	2,357
Manchester - - - -	700	148	2,281*	142	15,845	374	25,605	-	-	-	-	1,579	1,453
Manningtree - - - -	62†	6	44	-	-	4	200	-	-	25	-	9	-
Mansfield - - - -	120	15	79	-	-	10	581	-	-	55	-	32	-
March - - - -	85	4	63	-	-	3	154	-	-	55	-	15	-
Margate - - - -	240	8	63	2	127	10	534	-	-	103	-	19	-
Market Deeping - - -	40	6	33	-	-	5	187	-	-	18	-	6	-
Market Drayton - - -	70	9	60	-	-	8	376	-	-	35	-	15	-
Carried forward - - -	46,592	4,657	43,826	992	85,984	5,136	271,396	-	-	11,034	-	12,389	3,810

* Including compensation for loss of Private Box and Bag Rents to Sub.postmasters of Barton, Chaddarton, Middleton, and Newchurch.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire, Grance, and Whes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Manchester	1 Chief Clerk - - -	400 l. per year	20 l.	500 l.
-	-	-	-	-		1 Superintendent - - -	300 l. per year	15 l.	350 l.
-	-	-	-	-		1 Principal Clerk - - -			
-	-	-	-	-		1 Accountant - - -	250 l. per year	10 l.	280 l.
-	-	-	-	-		4 Assist. Supdnts, 1st Class	180 l. per year	10 l.	240 l.
-	-	-	-	-		8 Ditto - ditto, 2nd "	100 l. per year	7 l. 10 s.	170 l.
-	-	-	-	-		25 Clerks - - -	37 s. per week	2 s.	44 s.
-	-	-	-	-		22 Sorting Clerks, 1st Class	29 s. per week	2 s.	36 s.
-	-	-	-	-		30 Ditto - ditto, 2nd "	20 s. per week	1 s. 6 d.	28 s.
-	-	-	-	-		40 Ditto - ditto, 3rd "			
-	-	-	-	-		Returned Letter Office:			
-	-	-	-	-		1 Female Clerk - - -	22 s. per week	1 s. 6 d.	27 s.
-	-	-	-	-		4 Clerks - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		Allowance to 7 Clerks for losses in attending to private boxes			35 l. per year.
-	-	-	-	-		1 Inspector of Letter Carriers	160 l. per year	10 l.	250 l.
-	-	-	-	-		4 Sub-Inspectors - - -	120 l. per year	5 l.	150 l.
-	-	-	-	-		232 Letter Carriers, &c. - -	18 s. per week	1 s.	24 s.†
-	-	-	-	-		40 Assistant Letter Carriers	16 s. per week	1 s.	18 s.
-	-	-	-	-		6 Boy Sorters - - -			14 s. per week.
-	-	-	-	-		10 ditto - - -			10 s. per week.
-	-	-	-	-		Extra allowance to 11 City Sorters, Letter Carriers, &c.			6s. p' week each.
-	-	-	-	-		Ditto - - - 2 - ditto - - ditto - -			8 s. per week.
-	-	-	-	-		Ditto - - - 10 - ditto - - ditto - -			5 s. per week.
-	-	-	-	-		Extra allowance to 44 Sorters, Letter Carriers, &c.			3s. p' week each.
-	-	-	-	-		Extra allowance of 2 s. a week each to Letter Carriers, Stampers, &c.‡			
-	-	-	-	-		Extra allowances of 2 s. a week each to 7 District Charge-takers, and to 35 Central Letter Carriers, "A." section men.			
-	-	-	-	-		Extra allowances to Charge-takers for men under their control, 1 s. a week for each of first 5 Letter Carriers, and 6 d. a week for each additional man up to 20.			
-	-	-	-	-		One Allowance for Cleaning Offices - - -			12 s. per week.
-	-	-	-	-		Two ditto - - ditto - ditto - -			10 s. p' week each.
-	-	-	-	-		One ditto - - ditto Returned Letter Office - -			3 s. 6 d. p' wk.
-	-	-	-	-		One ditto - - ditto Hanging Ditch R. O. - -			4 s. per week.
-	-	-	-	-		4 Medical Officers, 8 s. 6 d. for each man, estimated at -			175 l. per year.‡
-	-	-	-	-		14 Rural Messengers - - -			600 l. per year.
-	-	-	-	-		Ditto - ditto Sunday Substitutes - - -			25 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for de. very, &c.,			2,700 l. p' year.
-	-	-	-	-	(Sub Offices :)	2 Letter Carriers - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Alderley Edge	2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Bradford	2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Lower Openshaw	4 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Eccles	2 - ditto - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-	Haslingden	3 - ditto - - -	16 s. per week.	1 s.	18 s.
-	-	-	-	-	Hebden Bridge	2 - ditto - - -			
-	-	-	-	-	Barlow Town	3 - ditto - - -			
-	-	-	-	-	Prestwich	3 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Radcliffe	2 - ditto - - -			
-	-	-	-	-	Withington	4 - ditto - - -			
-	-	-	-	-	Sale	2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Whitefield	3 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Hooley Hill	2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Gorton	4 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Heywood	3 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Hyde	3 - ditto - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-	Leigh	2 - ditto - - -	12 s. per week	6 d.	16 s.
-	-	-	-	-	Littleborough	2 - ditto - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-	Mossley	3 - ditto - - -	15 s. per week	1 s.	20 s.
-	-	-	-	-	Newton Heath	4 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Pendlebury	3 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Stretford	2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Gorton (West)	1 - ditto - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-	Levenshulme	1 - ditto - - -			
-	-	-	-	-	Rawtenstall				
-	-	-	-	-	Mansfield	2 Letter Carriers - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		2 Auxiliaries - - -			7 s. per week.
-	-	-	-	-		Extra allowances - - -			4 s. 6 d. p' week.
-	-	-	-	-		6 Rural Post Messengers			338 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c.,			126 l. per year.
-	-	-	-	-	Margate	2 Clerks - - -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		(The 1st Clerk rises to 33 s.)			
-	-	-	-	-		5 Letter Carriers - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		Allowance to Postmaster for Station service			13 s. per week.
-	-	-	-	-		Extra allowances - - -			3s. 6 d. p' week.
-	-	-	-	-		1 Extra Auxiliary (for 5 months)			10 s. per week.
-	-	-	-	-		2 - ditto (for 5 ")			7 s. per week.
-	-	-	-	-		1 - ditto (for 5 ")			15 s. per week.
-	-	-	-	-		1 - ditto (for 5 ")			11 s. per week.
-	-	-	-	-		Extra allowances (for 3 ")			1 s. 5 d. p' week.
-	-	-	-	-		2 Rural Post Messengers			77 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,			96 l. p' year.
-	-	-	-	-		† And after 10 years' service to 26 s.			
-	-	-	-	-		‡ This is a provisional allowance for 2 years only.			
23	-	-	9,814	484,868					

† Including 2 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 46,592	4,657	£. 43,826	992	£. 85,984	5,136	£. 271,396	£. -	£. 11,034	£. -	£. 12,389	£. 3,810
Market Harborough - - -	90	7	37	-	-	11	484	-	40	-	19	-
Market Rasen - - -	60	8	48	-	-	8	392	-	35	-	13	1
Marlborough - - -	100	20	201	-	-	12	521	-	80	-	29	-
Marlow - - -	60	3	15	-	-	4	192	-	20	-	13	-
Maryport - - -	85	4	23	-	-	6	259	-	45	-	16	-
Matlock Bath - - -	90	4	42	-	-	4	278	-	40	-	21	-
Melksham - - -	60	2	12	-	-	4	208	-	30	-	11	-
Melton Mowbray - - -	110	12	58	-	-	11	515	-	50	-	17	-
Merthyr Tydvil - - -	108	5	31	-	-	7	344	-	120	-	28	1
Micheldever Station - - -	90	13	111	-	-	6	378	-	40	-	10	22
Middlesbrough - - -	250	10	76	2	158	10	1,088	-	-	-	27	71
Middlewich - - -	70	6	73	-	-	7	339	-	30	-	14	-
Midhurst - - -	50	2	13	-	-	4	176	-	15	-	9	-
Milford Haven - - -	60	6	58	-	-	4	203	-	30	-	9	-
Milnthorpe - - -	50	6	31	-	-	6	304	-	20	-	7	-
Mitcham - - -	60	2	20	-	-	9	363	-	30	-	8	-
Monmouth - - -	90	9	84	-	-	7	294	-	35	-	17	-
Moreton in Marsh - - -	90	10	104	-	-	4	423	-	35	-	23	-
Morpeth - - -	110	23	186	-	-	11	812	-	50	-	36	-
Nantwich - - -	80	9	57	-	-	13	559	-	20	-	18	-
Narberth - - -	55	7	60	-	-	8	346	-	20	-	8	-
Neath - - -	102	7	56	-	-	10	433	-	120	-	38	-
Needham Market - - -	50	1	11	-	-	5	191	-	15	-	4	-
Newark - - -	207	36	262	3	231	19	1,101	-	20	-	21	-
Newbury - - -	200	26	229	2	154	18	913	-	55	-	16	1
Newcastle, Staffordshire - - -	136	10	88	1	52	10	606	-	35	-	173	-
Newcastle-upon-Tyne - - -	575	87	804	25	2,065	75	5,104	-	-	-	38	180
Newmarket - - -	125	27	238	2	102	7	402	-	50	-	12	-
Newnham - - -	70	5	46	-	-	5	294	-	20	-	18	-
Newport, Isle of Wight - - -	137	18	171	-	-	16	763	-	80	-	19	-
Carried forward - - -	50,012	5,042	47,071	1,027	88,746	5,457	289,681	-	12,214	-	13,081	4,086

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire, Insurance, and Lithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
	23	-	9,814	484,868	Market Harbo- rough.	2 Letter Carriers - - -	12 s. per week	6 d.	16 s.
						1 Auxiliary - - -	-	-	10 s. per week.
						Extra allowances - - -	-	-	3 s. per week.
						8 Rural Post Messengers - - -	-	-	326 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 39 l. p' year.	-	-	18 s.
					Matlock Bath -	1 Letter Carrier - - -	14 s. per week	1 s.	10 s. per week.
				670		1 Auxiliary - - -	-	-	20 s. 6 d. p' week.
						Extra allowances - - -	-	-	89 l. per year.
						2 Rural Post Messengers - - -	-	-	Weekly allowances to Sub-Postmaster & others, for delivery &c., 52 l. p' year.
				549		Weekly allowances to Sub-Postmaster & others, for delivery &c., 52 l. p' year.	-	-	18 s.
					Merthyr Tydvil -	3 Letter Carriers - - -	16 s. per week	1 s.	7 s. per week.
				931		2 Auxiliaries - - -	-	-	10 s. per week.
						1 ditto - - -	-	-	9 s. per week.
				300		Extra allowances - - -	-	-	48 l. per year.
						1 Rural Post Messenger - - -	-	-	Weekly allowances to Sub-Postmasters & others for delivery, &c., 76 l. p' year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 76 l. p' year.	-	-	1 Clerk - - -
				428	Middlesbrough -	1 Clerk - - -	90 l. per year	4 l.	110 l.
						1 ditto - - -	20 s. per week	1 s. 6 d.	33 s.
						6 Sorters - - -	14 s. per week	1 s.	18 s.
				471		Allowances to Postmaster for Letter Carriers, 21 s. a week each.	-	-	2 Auxiliaries - - -
						2 Auxiliaries - - -	-	-	Extra allowances - - -
				321		Extra allowances - - -	-	-	2 Rural Post Messengers - - -
						2 Rural Post Messengers - - -	-	-	Weekly allowances to Sub-Postmasters & others for delivery, &c., 68 l. p' year.
				750	Milford Haven -	1 Letter Carrier - - -	16 s. per week	1 s.	18 s.
						Extra allowances - - -	-	-	4 s. per week.
			33	665		3 Rural Post Messengers - - -	-	-	145 l. per year.
					Mitcham - -	5 Letter Carriers - - -	16 s. per week	1 s.	18 s.
						1 Auxiliary - - -	-	-	12 s. per week.
						3 ditto - - -	-	-	10 s. per week.
						Extra allowance - - -	-	-	9 s. 6 d. p' wk.
			55	1,725	Neath - -	4 Letter Carriers - - -	14 s. per week	1 s.	18 s.
						1 Auxiliary - - -	-	-	8 s. per week.
				526		Extra allowances - - -	-	-	2 s. per week.
						5 Rural Post Messengers - - -	-	-	229 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 8 l. p' year.	-	-	3 Clerks - - -
				263	Newark - -	3 Clerks - - -	18 s. per week	1 s.	33 s.
						(Senior after 6 years) - - -	-	1 s. 6 d.	35 s.
				360		2 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
						1 Porter - - -	16 s. per week	1 s.	20 s.
						2 Auxiliaries - - -	-	-	10 s. per week.
				412		Extra allowances - - -	-	-	1 s. per week.
						14 Rural Post Messengers - - -	-	-	650 l. per year.
				481		Weekly allowances to Sub-Postmasters & others for delivery, &c., 248 l. p' year.	-	-	1 Clerk - - -
						1 Clerk - - -	16 s. per week	1 s.	33 s.
				520	Newbury - -	1 ditto - - -	18 s. per week	1 s.	30 s.
						3 Letter Carriers - - -	16 s. per week	6 d.	18 s.
						1 Auxiliary - - -	-	-	6 s. per week.
						Extra allowances - - -	-	-	36 s. 6 d. p' wk.
				1,194		14 Rural Post Messengers - - -	-	-	532 l. per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 130 l. p' year.	-	-	1 Sorting Clerk - - -
						1 Sorting Clerk - - -	18 s. per week	1 s.	22 s.
				734	Newcastle (Staf- fordshire).	4 Letter Carriers - - -	16 s. per week	1 s.	20 s.
						1 Auxiliary - - -	-	-	8 s. per week.
						Extra allowances - - -	-	-	2 s. per week.
						5 Rural Post Messengers - - -	-	-	294 l. per year.
				489		Weekly allowances to Sub-Postmasters & others for delivery, &c., 91 l. p' year.	-	-	1 Clerk - - -
						1 Clerk - - -	180 l. per year	10 l.	220 l.
						2 Clerks (1st Class) - - -	120 l. per year	6 l.	160 l.
				45	Newcastle - on - Tyne.	4 ditto (2nd Class) - - -	100 l. per year	5 l.	120 l.
						7 Sorting Clerks, 1st Section - - -	27 s. per week	1 s. 6 d.	35 s.
						10 ditto, 2nd Section - - -	18 s. per week	1 s. 6 d.	25 s.
				271		1 on old scale - - -	20 s. per week	1 s. 6 d.	33 s.
						(One-half cost of 1 Upper Section Clerk charged to Telegraphs.)	-	-	1 Inspector of Letter Carriers - - -
				42		1 Inspector of Letter Carriers - - -	80 l. per ann.	4 l.	120 l.
						28 Letter Carriers, &c. - - -	18 s. per week	1 s.	23 s.
						(And after 10 years' service to 25 s.)	-	-	Allowances of 60 s. a week to Postmaster for Letter Carriers.
				55		9 Auxiliaries - - -	-	-	12 s. per week.
						1 ditto - - -	-	-	16 s. per week.
						18 ditto - - -	-	-	10 s. per week.
				50		1 Office Servant - - -	-	-	15 s. 6 d. p' wk.
						Extra allowances - - -	-	-	26 s. 6 d. p' wk.
						1 Medical Officer, 8 s. 6 d. for each man, estimated at - - -	-	-	35 l. per year.
			259	9,025		17 Rural Post Messengers - - -	-	-	785 l. per year.
						Allowances of 105 s. a week to Postmaster for Rural delivery.	-	-	Ditto for Suburban Letter Carriers, 36 s.
				73		Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,253 l. p' year.	-	-	2 Sorting Clerks - - -
						2 Sorting Clerks - - -	18 s. per week	1 s.	30 s.
						1 Letter Carrier - - -	-	-	15 s. per week.
						1 ditto - - -	-	-	7 s. per week.
						Extra allowances during race weeks (7 meetings) - - -	-	-	6 s. per week.
						Extra allowances - - -	-	-	3 s. per week.
						5 Rural Post Messengers - - -	-	-	185 l. per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 146 l. p' year.	-	-	
	23	-	10,483	515,397					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	R e m e n u e r a n c e t o t a l
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	
Newport, Monmouthshire -	50,012	5,042	47,071	1,027	88,746	5,457	289,681	-	12,214	-	13,081	4,081
Newport Pagnell - - -	320	34	400	12	909	30	1,683	-	-	-	-47	-
Newport, Salop - - -	90	8	58	-	-	10	411	-	30	-	16	-
Newton Abbot - - -	70	6	46	-	-	7	290	-	60	-	17	-
Newton-le-Willows - -	200	18	181	2	94	19	959	-	50	-	23	-
Newtown, Montgomeryshire -	85	5	38	-	-	4	316	-	30	-	19	-
Normanton - - -	90	5	21	-	-	7	234	-	40	-	18	-
Northallerton - - -	205	24	447	14	919	27	1,664	-	-	-	94	-
Northampton - - -	113	17	142	-	-	11	684	-	80	-	28	-
North Shields - - -	412	41	392	10	735	24	1,147	-	23	-	28	-
Northwich - - -	198	3	38	2	112	10	502	-	73	-	9	-
Norwich - - -	100	10	106	-	-	11	413	-	70	-	27	-
Nottingham - - -	450	114*	1,120	18	1,255	78	4,193	-	-	-	120	140
Nuneaton - - -	500	67	563	25	2,040	60	3,960	-	-	-	123	-
Oakham - - -	87†	4	24	-	-	9	319	-	40	-	14	-
Okehampton - - -	131†	15	83	-	-	8	414	-	50	-	16	-
Carried forward - - -	55	8	75	-	-	8	339	-	10	-	11	-
	53,118	5,421	50,805	1,110	94,810	5,780	307,209	-	12,770	-	13,691	4,321

* Includes Postmaster's Office.
† Includes Postmaster's Office.

* Including Reepham Sub-Office. Compensation for loss of Private Box and Bag Rents, 3 l. 10 s. a year.
† Including 12 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Newport (Monmouthshire).	1 Clerk - - - - -	120 l. per year	5 l.	160 l.
	23	-	10,483	515,397		3 ditto - - - - -	90 l. per year	4 l.	110 l.
	-	-	104	3,556		7 Sorting Clerks - - -	20 s. per week	1 s.	25 s.
	-	-	-	-		10 Letter Carriers, &c. -	thence by 1 s. 6 d.	1 s. 6 d.	33 s.
	-	-	-	-		2 Stampers - - - - -	16 s. per week	1 s.	20 s.
	-	-	-	-		4 Auxiliaries - - - - -	-	-	16 s. per week.
	-	-	-	-		Extra Allowances - - -	-	-	7 s. per week.
	-	-	-	605		1 Medical Officer, 8 s. 6 d. for each man, estimated at -	-	-	29 s. per week.
	-	-	-	-		14 Rural Post Messengers - - -	-	-	11 l. per year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 459 l. p'year.	-	-	519 l. per year.
	-	-	-	-	Newton Abbot -	2 Clerks - - - - -	18 s. per week	1 s.	30 s.
	-	-	-	-		4 Letter Carriers, &c. - -	14 s. per week	6 d.	16 s.
	-	-	-	484		1 Auxiliary - - - - -	-	-	8 s. a week.
	-	-	-	-		2 ditto - - - - -	-	-	7 s. a week.
	-	-	-	-		Extra allowances - - -	-	-	6 s. 6 d. a week.
	-	-	-	-		12 Rural Messengers - - -	-	-	454 l. a year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 279 l. a year.	-	-	-
	-	-	45	1,553	Newton-le-Willows.	1 Letter Carrier - - -	16 s. a week	1 s.	20 s.
	-	-	-	-		1 Auxiliary - - - - -	-	-	12 s. a week.
	-	-	-	-		Extra allowance - - -	-	-	1 s. a week.
	-	-	-	-		2 Rural Post Messengers - -	-	-	175 l. a year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 63 l. a year.	-	-	-
	-	-	-	-	Normanton -	1 Clerk - - - - -	38 s. per week	2 s.	48 s.
	-	-	-	-		2 ditto - - - - -	28 s. per week	1 s. 6 d.	35 s.
	-	-	-	488		8 Sorting Clerks - - -	20 s. per week	1 s.	27 s.
	-	-	-	-		3 ditto - - - - -	18 s. per week	1 s. 6 d.	25 s.
	-	-	-	-		6 Letter Carriers, &c. - -	18 s. per week	1 s.	22 s.
	-	-	-	-		8 Rural Post Messengers - -	-	-	351 l. per year.
	-	-	-	403		Weekly allowances to Sub-Postmasters & others for delivery, &c., 484 l. p'year.	-	-	-
	-	-	-	-	(Sub-Offices):	3 Letter Carriers - - -	14 s. per week	1 s.	18 s.
	-	-	-	-	Mirfield -	3 ditto - - - - -	14 s. per week	6 d.	18 s.
	-	-	-	-	Sowerby Bridge -	2 ditto - - - - -	16 s. per week	1 s.	20 s.
	-	-	-	-	Heckmondwike -	2 ditto - - - - -	14 s. per week	6 d.	16 s.
	-	-	-	44	Castleford -	1 ditto - - - - -	16 s. per week	1 s.	20 s.
	-	-	-	-	Cleckheaton -	1 ditto - - - - -	14 s. per week	6 d.	16 s.
	-	-	-	-	South Milford -	1 ditto - - - - -	16 s. per week	1 s.	20 s.
	-	-	-	-	Knottingley -	-	-	-	-
	-	-	-	1,047	Northampton -	1 Clerk - - - - -	120 l. per year	5 l.	160 l.
	-	-	-	-		3 ditto - - - - -	90 l. per year	4 l.	110 l.
	-	-	-	-		5 Sorting Clerks - - -	20 s. per week	1 s.	25 s.
	-	-	-	-		11 Letter Carriers - - -	thence by 1 s. 6 d.	1 s. 6 d.	33 s.
	-	-	-	-		1 Auxiliary - - - - -	16 s. per week	1 s.	21 s.
	-	-	-	135		Extra allowances - - -	-	-	10 s. per week.
	-	-	-	-		1 Medical Officer, 8 s. 6 d. for each man -	-	-	14 s. per week.
	-	-	-	-		12 Rural Post Messengers - -	-	-	11 l. a year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 78 l. p' year.	-	-	473 l. per year.
	-	-	52	984	North Shields -	2 Clerks - - - - -	20 s. per week	1 s. 6 d.	33 s.
	-	-	-	-		Half wages of one Clerk on the Telegraph Establishment at (Other half charged to Telegraphs.)	-	-	14 s. per week.
	-	-	-	-		7 Letter Carriers - - -	16 s. per week	1 s.	20 s.
	-	-	-	-		1 Allowance to Postmaster for Letter Carrier -	-	-	18 s. per week.
	-	-	-	716		3 Auxiliaries - - - - -	-	-	9 s. per week.
	-	-	-	-		Extra allowances - - -	-	-	10 s. 6 d. p'wk.
	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 25 l. p'year.	-	-	-
	-	-	-	-	Norwich -	1 First Class Clerk - - -	120 l. per year	5 l.	160 l.
	-	-	-	-		2 Second ditto - - - - -	90 l. per year	4 l.	110 l.
	-	-	-	116		4 Sorting Clerks, 1st Section -	27 s. per week	1 s.	35 s.
	-	-	-	-		10 ditto, 2nd Section - -	18 s. per week	1 s.	25 s.
	-	-	-	-		29 Letter Carriers, &c. - -	16 s. per week	1 s.	20 s.
	-	-	-	150		1 Letter Carrier - - -	-	-	15 s. per week.
	-	-	-	-		3 Auxiliary Sorters - - -	-	-	12 s. per week.
	-	-	-	-		4 ditto - - - - -	-	-	10 s. per week.
	-	-	-	-		Extra allowances - - -	-	-	33 s. per week.
	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man, estimated at -	-	-	20 l. per year.
	-	-	-	484		41 Rural Post Messengers - -	-	-	1,606 l. per year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 813 l. p' year.	-	-	-
	-	-	-	-	Nottingham -	1 Clerk - - - - -	160 l. per year	8 l.	200 l.
	-	-	-	-		6 ditto - - - - -	100 l. per year	5 l.	140 l.
	-	-	-	-		6 Sorting Clerks, 1st Section -	27 s. 6 d. p'wk.	1 s. 6 d.	35 s.
	-	-	-	694		11 ditto, 2nd Section - -	20 s. per week	1 s. 6 d.	26 s.
	-	-	-	-		1 Inspector of Letter Carriers -	27 s. 6 d. p' wk.	1 s. 6 d.	35 s.
	-	-	-	-		32 Letter Carriers, &c. - -	18 s. per week	1 s.	23 s.; after 10 years' service to 25 s.
	-	-	-	490		3 Auxiliaries - - - - -	-	-	10 s. per week.
	-	-	-	-		7 ditto - - - - -	-	-	8 s. per week.
	-	-	-	-		Extra Allowances - - -	-	-	79 s. per week.
	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man, estimated at -	-	-	26 l. per year.
	23	-	11,129	547,876		17 Rural Post Messengers - -	-	-	728 l. per year.
	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 950 l. p'year.	-	-	-

‡ Including 21 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 53,118	5,421	£. 50,805	1,110	£. 94,810	5,780	£. 307,209	£. - -	£. 12,770	£. -	£. 13,691	£. 4,321
Oldham - - - - -	249	8	95	6	302	22	1,093	- -	-	-	42	34
Ormskirk - - - - -	90	7	44	-	-	8	389	- -	35	-	16	-
Oswestry - - - - -	120	26	252	-	-	16	737	- -	80	-	41	-
Otley - - - - -	80	7	93	-	-	7	438	- -	40	-	32	-
Ottery, St. Mary - - -	50	5	57	-	-	3	165	- -	10	-	5	-
Oundle - - - - -	75	6	36	-	-	8	298	- -	20	-	11	-
Oxford - - - - -	460	39	468	14	1,157	29	1,389	- -	-	-	51	50
Pembroke - - - - -	*88	11	70	-	-	11	382	- -	40	-	10	-
Pembroke Dock - - - -	†120	2	26	-	-	5	168	- -	40	-	18	-
Penrith - - - - -	180	35	242	3	146	23	1,278	- -	65	-	25	-
Penryn - - - - -	‡81	2	10	-	-	4	185	- -	15	-	9	-
Penzance - - - - -	190	13	149	1	47	9	415	- -	80	-	13	-
Pershore - - - - -	75	7	45	-	-	9	371	- -	30	-	12	-
Peterborough - - - - -	250	24	234	4	337	26	1,392	- -	-	-	15	-
Petersfield - - - - -	100	20	207	-	-	9	829	- -	60	-	32	-
Carried forward - - -	55,32 6	5,633	52,833	1,138	96,799	5,969	316,738	- -	13,285	-	14,023	4,405

* Including 8 l. compensation for loss of Private Box and Bag Rents.

† Including 9 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Lithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices) in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
23	-	-	11,129	547,876	Oldham	1 Clerk - - - -	20 s. per week	1 s. 6 d.	35 s. 6 d.
-	-	-	-	-		3 Sorting Clerks - - -	18 s. per week	1 s. 6 d.	25 s. 6 d.
-	-	-	115	1,930		2 Allowances to Postmasters for Boy Clerks - - -	-	-	12 s. p'wk. each.
-	-	-	-	-		(Half charged to Telegraphs.)			
-	-	-	-	-		14 Letter Carriers - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		2 ditto - - - -	-	-	12 s. per week.
-	-	-	-	-		2 ditto - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	13 s. per week.
-	-	-	-	374		4 Rural Post Messengers - - -	-	-	168 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 86 l. p' year.			
-	-	-	-	-	Ormakirk	2 Letter Carriers - - -	14 s. per week	1 s.	18 s. per week.
-	-	-	-	-		Extra allowance - - -	-	-	2 s. per week.
-	-	-	-	1,230		6 Rural Post Messengers - - -	-	-	226 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 l. p' year.			
-	-	-	-	-	Otley	1 Letter Carrier - - -	14 s. per week	1 s.	16 s. per week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	683		1 ditto - - - -	-	-	8 s. per week.
-	-	-	-	-		4 Rural Post Messengers - - -	-	-	159 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 182 l. p' year.			
-	-	-	-	287					
-	-	-	-	-	Oxford	1 First Class Clerk - - -	120 l. per year	5 l.	160 l.
-	-	-	-	-		4 Second ditto - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		4 Sorting Clerks, 1st Section - - -	27 s. per week	1 s. 6 d.	35 s. per week.
-	-	-	-	440		4 ditto - ditto, 2nd ditto - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		11 Letter Carriers, &c. - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	13 s. per week.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	19 s. 6 d. p' wk
-	-	-	120	3,695		1 Medical officer, 8 s. 6 d. each man - - -	-	-	11 l. a year.
-	-	-	-	-		13 Rural Post Messengers - - -	-	-	505 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 159 l. p' year			
-	-	-	-	-	Pembroke Dock	2 Letter Carriers - - -	14 s. per week	1 s.	16 s. per week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	9 s. per week.
-	-	-	-	590		1 ditto - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowance - - -	-	-	2 s. per week.
-	-	-	-	-		1 Rural Post Messenger - - -	-	-	39 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 3 l. per year.			
-	-	-	-	372					
-	-	-	-	-	Penrith	1 Clerk - - - -	26 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Sorting Clerks - - -	18 s. per week	1 s.	25 s.
-	-	-	-	-		(Half wages of one Sorting Clerk to Telegraphs.)			
-	-	-	-	-		2 Letter Carriers - - -	16 s. per week	6 d.	20 s.
-	-	-	-	62		1 Auxiliary - - - -	-	-	16 s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. 6 d. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	14 s. per week.
-	-	-	-	-		18 Rural Post Messengers - - -	-	-	755 l. per year.
-	-	-	-	-		Allowance to Postmaster for Rural Delivery - - -	-	-	21 s. per week.
-	-	-	-	300		Weekly allowances to Sub-Postmasters & others for delivery, &c., 360 l. p' year.			
-	-	-	-	-	Penzance	1 Clerk - - - -	18 s. per week	1 s.	30 s.
-	-	-	-	-		3 Letter Carriers - - -	14 s. per week	6 d.	16 s.
-	-	-	-	46		1 Auxiliary - - - -	-	-	7 s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowance - - -	-	-	4 s. per week.
-	-	-	-	-		4 Rural Post Messengers - - -	-	-	135 l. per year.
-	-	-	-	-		Weekly allowance to Sub-Postmasters & others for delivery, &c., 117 l. p' year.			
-	-	-	-	533					
-	-	-	-	-	Peterborough	1 Clerk - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		3 Clerks - - - -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		8 Sorters - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		5 Letter Carriers - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		7 Auxiliaries - - - -	-	-	7 s. per week.
-	-	-	-	120		Extra allowance - - -	-	-	39 s. per week.
-	-	-	-	-		6 Rural Post Messengers - - -	-	-	261 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 332 l. p' year.			
-	-	-	-	2,348					
-	-	-	-	-	Petersfield	1 Letter Carrier - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-		Extra allowances - - -	-	-	15 s. per week.
-	-	-	-	1,228		8 Rural Post Messengers - - -	-	-	347 l. a year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 404 l. per year.			
23	-	-	11,592	565,024					

† Including 9 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	55,326	5,633	52,833	1,138	96,799	5,969	316,738	- -	13,285	-	14,023	4,405
Petworth - - - -	102*	21	212	-	-	8	547	- -	30	-	24	-
Pickering - - - -	55	8	51	-	-	5	287	- -	20	-	10	-
Plymouth - - - -	432†	27	356	27	1,875	59	2,581	- -	-	-	165	140
Plympton - - - -	55‡	3	41	-	-	3	151	- -	10	-	8	-
Ponders End - - -	45	3	41	-	-	4	238	- -	10	-	7	-
Pontefract - - - -	90	9	82	1	21	9	345	- -	50	-	30	-
Pontypool - - - -	90	10	101	-	-	6	294	- -	50	-	2	-
Pontypridd - - - -	125	18	169	1	52	6	558	- -	40	-	42	-
Poole - - - - -	100	4	37	-	-	6	302	- -	60	-	26	-
Portsmouth - - - -	520	15	214	16	1,354	39	1,909	- -	-	-	97	145
Prescot - - - - -	75	4	35	-	-	6	270	- -	35	-	14	-
Preston - - - - -	450	38	420	17	1,141	53	2,855	- -	-	-	119	-
Pwllheli - - - - -	70	18	101	-	-	6	265	- -	30	-	14	1
Ramsgate - - - - -	275	7	63	4	261	15	606	- -	30	-	26	-
Carried forward - - -	57,810	5,818	54,756	1,204	101,503	6,194	327,946	- -	13,650	-	14,626	4,691

* Including 12 *l.* as compensation for loss of Private Box and Bag Rents.† Including 100 *l.* as compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	11,592	565,054	Plymouth -	1 Clerk - - - -	140 l. per year	6 l.	180 l.
-	-	-	-	915		2 Clerks - - - -	100 l. per year	5 l.	130 l.
-	-	-	-	423		9 Sorting Clerks, 1st Section	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	5,549		13 ditto, 2nd Section -	18 s. per week	1 s.	25 s.
-	-	-	-	265		1 Inspector of Letter Carriers	25 s. per week	1 s.	30 s.
-	-	-	-	341		17 Letter Carriers, &c. -	16 s. per week	6 d.	20 s.
-	-	-	-	618		1 Railway Sorter - - -	-	-	21 s. per week.
-	-	-	-	556		1 ditto - - - - -	-	-	15 s. per week.
-	-	-	-	986		1 ditto - - - - -	-	-	12 s. per week.
-	-	-	-	525		1 ditto - - - - -	-	-	10 s. per week.
-	-	-	-	4,359		2 Auxiliaries - - - -	-	-	9 s. per week.
-	-	-	-	429		9 ditto - - - - -	-	-	12 s. per week.
-	-	-	-	5,185		8 ditto - - - - -	-	-	13 s. per week.
-	-	-	-	481		1 ditto - - - - -	-	-	6 s. per week.
-	-	-	-	1,361		1 ditto - - - - -	-	-	7 s. per week.
-	-	-	-			1 ditto - - - - -	-	-	7 s. 6 d. p' wk.
-	-	-	-			Extra allowances - - -	-	-	50 s. 9 d. p' wk.
-	-	-	-			1 Medical Officer, 8 s. 6 d. each man, estimated at	-	-	26 l. per year.
-	-	-	-			15 Rural Post Messengers -	-	-	536 l. per year.
-	-	-	-			Weekly allowances to Sub-Postmasters & others for Delivery, &c., 304 l. p' year.	-	-	-
-	-	-	-		Ponders End -	4 Letter Carriers - - -	16 s. per week	1 s.	20 s.
-	-	-	-			Extra allowance - - - -	-	-	13 s. per week.
-	-	-	-		Pontefract -	1 Boy Clerk - - - - -	-	-	8 s. per week.
-	-	-	-			2 Letter Carriers - - - -	14 s. per week	6 d.	16 s. per week.
-	-	-	-			1 Auxiliary - - - - -	-	-	7 s. per week.
-	-	-	-			Extra allowances - - - -	-	-	1 s. 6 d. p' wk.
-	-	-	-			6 Rural Post Messengers -	-	-	234 l. per year.
-	-	-	-			Weekly allowances to Sub-Postmasters, &c., for Delivery, &c., 12 l. per year.	-	-	-
-	-	-	-		Pontypridd -	1 Clerk - - - - -	20 s. per week	1 s.	30 s.
-	-	-	-			2 Letter Carriers - - - -	16 s. per week	1 s.	20 s.
-	-	-	-			Extra allowance - - - -	-	-	6 s. per week.
-	-	-	-			4 Rural Messengers - - -	-	-	182 l. per year.
-	-	-	-			Weekly allowances to Sub-Postmasters and others for Delivery, &c., 260 l. p' year.	-	-	-
-	-	-	-		Portsmouth -	1 First Class Clerk - - -	140 l. per year	6 l.	180 l.
-	-	-	-			5 Second ditto - - - - -	90 l. per year	5 l.	120 l.
-	-	-	-			4 Sorting Clerks, 1st Section	26 s. per week	1 s. 6 d.	33 s.
-	-	-	-			5 Sorting Clerks, 2nd ditto	20 s. per week	1 s.	25 s.
-	-	-	-			4 Stampers - - - - -	18 s. per week	1 s.	22 s.
-	-	-	-			1 Inspector of Letter Carriers	26 s. per week	1 s. 6 d.	33 s.
-	-	-	-			27 Letter Carriers - - - -	16 s. per week	1 s.	21 s.
-	-	-	-			3 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	-			2 ditto - - - - -	-	-	6 s. per week.
-	-	-	-			Extra allowances - - - -	-	-	8 s. 6 d. p' wk.
-	-	-	-			1 Medical Officer, 8 s. 6 d. each man, estimated at	-	-	20 l. per year.
-	-	-	-			2 Rural Post Messengers -	-	-	93 l. per year.
-	-	-	-			Weekly allowances to Sub-Postmasters & others for Delivery, &c., 534 l. p' year.	-	-	-
-	-	-	-		Prescot - -	2 Letter Carriers - - - -	16 s. per week	1 s.	20 s.
-	-	-	-			4 Rural Post Messengers -	-	-	161 l. per year.
-	-	-	-			Weekly allowances to Sub-Postmasters, &c., for Delivery, &c., 26 l. per year.	-	-	-
-	-	-	-		Preston - -	1 Clerk - - - - -	120 l. per year	5 l.	160 l.
-	-	-	-			3 ditto - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-			3 Sorting Clerks, 1st Section	25 s. per week	1 s. 6 d.	32 s. 6 d.
-	-	-	-			6 ditto, 2nd Section - - -	18 s. per week	1 s.	24 s.
-	-	-	-			3 Boy Clerks - - - - -	-	-	12 s. per week.
-	-	-	-			17 Letter Carriers - - - -	16 s. per week	1 s.	20 s.
-	-	-	-			1 Auxiliary - - - - -	-	-	8 s. per week.
-	-	-	-			5 ditto - - - - -	-	-	12 s. per week.
-	-	-	-			1 Medical Officer, 8 s. 6 d. each man, estimated at	-	-	14 l. per year.
-	-	-	-			25 Rural Post Messengers -	-	-	968 l. per year.
-	-	-	-			Extra allowances - - - -	-	-	34 s. per week.
-	-	-	-			4 Letter Carriers (Blackpool)	14 s. per week	1 s.	18 s.
-	-	-	-			1 ditto - ditto (Lytham) -	14 s. per week	1 s.	18 s.
-	-	-	-			Weekly allowances to Sub-Postmasters & others for Delivery, &c., 597 l. p' year.	-	-	-
-	-	-	-		Ramsgate -	1 Clerk - - - - -	80 l. per year	3 l.	100 l.
-	-	-	-			3 Clerks, sorting - - - - -	18 s. per week	1 s.	30 s.
-	-	-	-			(12 s. a week of the wages of one of these Clerks is charged to Telegraphs.)	-	-	-
-	-	-	-			5 Letter Carriers - - - - -	14 s. per week	6 d.	18 s.
-	-	-	-			4 Auxiliaries - - - - -	-	-	10 s. 6 d. per week.
-	-	-	-			2 ditto - - - - -	-	-	10 s. per week.
-	-	-	-			1 ditto - - - - -	-	-	6 s. per week.
-	-	-	-			Extra allowances - - - -	-	-	3 s. 6 d. p' wk.
-	-	-	-			1 Summer allowance - - -	-	-	7 s. per week.
-	-	-	-			Ditto - - - - -	-	-	4 s. per week.
-	-	-	-			3 Rural Post Messengers -	-	-	124 l. per year.
-	-	-	-			Allowances to Sub-Postmasters and others for Delivery, &c. -	-	-	53 l. per year.

‡ Including 5 l. as compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 57,810	5,818	£. 54,756	1,204	£. 101,503	6,194	£. 327,946	£. -	£. 13,650	£. -	£. 14,626	£. 4,691
Reading - - - - -	434	45	494	14	1,108	46	2,432	-	-	-	77	2
Redcar - - - - -	85	3	36	-	-	4	242	-	35	-	27	-
Redditch - - - - -	80	11	135	-	-	12	596	-	55	-	34	-
Redhill - - - - -	149	12	116	-	-	8	655	-	90	-	16	-
Redruth - - - - -	102	5	42	-	-	6	222	-	55	-	19	-
Reigate - - - - -	130	7	62	-	-	10	486	-	60	-	30	-
Retford - - - - -	110	6	52	-	-	10	388	-	50	-	19	-
Rhayader - - - - -	40	1	4	-	-	3	85	-	-	-	4	-
Rhyl - - - - -	185	25	309	3	141	26	1,204	-	-	-	38	-
Richmond, Surrey - - -	185	4	46	2	88	16	764	-	70	-	20	-
Richmond, Yorkshire - -	90	12	65	-	-	9	351	-	40	-	23	-
Ringwood - - - - -	100	3	25	-	-	6	274	-	60	-	11	-
Ripon - - - - -	85	8	39	-	-	11	476	-	50	-	19	-
Rochdale - - - - -	250	13	113	6	325	22	1,188	-	-	-	27	-
Rochester - - - - -	160	15	117	1	81	14	712	-	65	-	18	-
Romford, E. - - - - -	110	32	265	-	-	15	877	-	50	-	37	-
Romsey - - - - -	82	9	80	-	-	7	317	-	30	-	17	-
Carried forward - - -	60,187	6,031	56,756	1,230	103,246	6,419	339,215	-	14,360	-	15,062	4,693

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	12,012	587,017	Reading	1 Clerk - - - -	120 l. p' year	5 l.	160 l.
-	-	-	-	-		4 Clerks - - - -	90 l. p' year	4 l.	110 l.
-	-	-	195	4,742		4 Sorting Clerks - - -	26 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	-		4 Sorting Clerks, Lower Section - - -	18 s. p' week	1 s.	25 s.
-	-	-	-	-		17 Letter Carriers - - -	16 s. p' week	1 s.	21 s.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	10 s. p' wk. each.
-	-	-	-	425		Extra Allowances - - -	-	-	11 s. p' week.
-	-	-	-	-		1 Medical Officer at 8 s. 6 d. per man, estimated at -	-	-	16 l. per year.
-	-	-	-	-		25 Rural Post Messengers - - -	-	-	1,095 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	321 l. p' year.
-	-	-	-	900	Redhill	2 Letter Carriers - - -	14 s. p' week	6 d.	16 s.
-	-	-	-	-		Allowances for Station Service, &c., - - -	-	-	43 s. p' week.
-	-	-	-	-		6 Rural Post Messengers - - -	-	-	260 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	213 l. p' year.
-	-	-	34	1,060	Reigate	2 Letter Carriers - - -	14 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. p' week.
-	-	-	-	-		2 ditto - - - -	-	-	9 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	18 s. p' week.
-	-	-	-	440		5 Rural Post Messengers - - -	-	-	208 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters, &c., for Delivery, &c.,	-	-	104 l. p' year.
-	-	-	-	-	Retford	3 Letter Carriers - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		5 Rural Post Messengers - - -	-	-	185 l. p' year.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	7 s. p' week.
-	-	-	-	768		Extra Allowances - - -	-	-	4 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	16 l. p' year.
-	-	-	-	619	Rhyl	3 Sorting Clerks - - -	16 s. p' week	1 s.	21 s.
-	-	-	-	-		1 Railway Messenger - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		4 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	9 s. p' week.
-	-	-	-	-		Summer Allowance - - -	-	-	14 s. p' week.
-	-	-	-	133		Extra Allowances - - -	-	-	1 s. 6 d. p' week.
-	-	-	-	-		20 Rural Post Messengers - - -	-	-	793 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	164 l. p' year.
-	-	-	33	1,910	Richmond, Surrey	2 Clerks - - - -	20 s. p' week	1 s.	25 s., thence by
-	-	-	-	-		-	-	-	1 s. 6 d. to 30 s.; senior clerk to 33 s.;
-	-	-	-	-		-	-	-	half wages of 1 clerk to Telegraphs.
-	-	-	-	-		10 Letter Carriers - - -	16 s. p' week	1 s.	21 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	7 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	11 s. p' week.
-	-	-	-	-		3 ditto - - - -	-	-	14 s. p' week.
-	-	-	108	1,281		Extra Allowances - - -	-	-	10 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmaster & others for Delivery, &c.,	-	-	47 l. p' year.
-	-	-	-	569	Ripon	2 Letter Carriers - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	7 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	11 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	33 s. 6 d. p' week.
-	-	-	-	-		7 Rural Post Messengers - - -	-	-	264 l. p' year.
-	-	-	-	470	Rochdale	1 Clerk - - - -	80 l. -	3 l.	100 l.
-	-	-	-	-		1 Sorting clerk - - -	20 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Sorting clerks - - -	20 s. p' week	1 s. 6 d.	27 s. 6 d.
-	-	-	-	-		2 Boy Clerks - - - -	-	-	10 s. p' week.
-	-	-	-	669		10 Letter Carriers - - -	18 s. p' week	1 s.	21 s.
-	-	-	-	-		3 Auxiliaries - - - -	-	-	12 s. p' week.
-	-	-	-	-		1 Auxiliary Letter Carrier - - -	-	-	10 s. 6 d. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	18 s. p' week.
-	-	-	104	2,007		7 Rural Post Messengers - - -	-	-	321 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	169 l. p' year.
-	-	-	-	1,194	Rochester	1 Clerk - - - -	20 s. p' week	1 s.	25 s., then by
-	-	-	-	-		-	-	-	1 s. 6 d. to 33 s.
-	-	-	-	-		-	-	-	p' week.
-	-	-	-	-		4 Letter Carriers - - -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	13 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	8 s. 6 d. p' week.
-	-	-	55	1,394		7 Rural Post Messengers - - -	-	-	318 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	86 l. p' year.
-	-	-	-	526	Romford	3 Letter Carriers - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		1 Station Messenger - - -	-	-	14 s. p' week.
-	-	-	-	-		1 Letter Carrier - - -	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	17 s. p' week.
-	-	-	-	-		10 Rural Post Messengers - - -	-	-	324 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	306 l. p' year.
-	23	-	12,582	606,124					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	60,187	6,031	56,756	1,230	103,246	6,419	339,215	- -	14,360	-	15,062	4,693
Ross, Hereford - - -	120	23	140	1	78	20	1,205	- -	40	-	33	-
Rotherham - - - -	220	25	205	6	482	22	1,436	- -	-	-	81	-
Royston - - - - -	100	18	150	-	-	6	498	- -	50	-	19	-
Ruabon - - - - -	90	12	129	-	-	7	409	- -	50	-	22	-
Rugby - - - - -	233	40	451	4	296	22	1,172	- -	25	-	37	-
Rugeley - - - - -	90	9	95	-	-	6	258	- -	40	-	18	-
Runcorn - - - - -	120	2	11	-	-	5	226	- -	70	-	24	-
Ryde, Isle of Wight - - -	220	9	146	1	52	15	839	- -	100	-	36	57
Saffron Walden - - - -	70	7	37	-	-	7	278	- -	30	-	16	-
St. Albans - - - - -	130	8	75	1	47	13	686	- -	40	-	9	-
St. Austell - - - - -	*150	30	423	-	-	16	932	- -	50	-	42	-
St. Clears - - - - -	50	7	65	-	-	7	308	- -	-	-	8	-
St. Helens - - - - -	176	8	70	1	51	9	422	- -	60	-	8	-
St. Ives - - - - -	90	13	137	-	-	4	197	- -	30	-	23	-
St. Neots - - - - -	130	22	197	-	-	10	529	- -	130	-	21	-
Salisbury - - - - -	325	56	511	5	394	22	1,411	- -	73	-	36	-
Saltburn-by-the-Sea - - -	65	8	57	-	-	2	242	- -	25	-	26	-
Sandy - - - - -	50	7	67	-	-	4	233	- -	10	-	10	-
Sandbach - - - - -	60	2	12	-	-	5	194	- -	20	-	11	-
Sandwich - - - - -	100	10	98	-	-	9	370	- -	40	-	18	-
Sawbridgeworth - - - -	40	-	-	-	-	3	91	- -	-	-	4	-
Saxmundham - - - - -	120	17	161	-	-	6	367	- -	70	-	21	-
Scarborough - - - - -	250	7	51	5	262	19	747	- -	80	-	21	-
Scele - - - - -	†97	11	98	-	-	5	283	- -	30	-	7	-
Selby - - - - -	90	13	101	-	-	12	536	- -	60	-	25	-
Carried forward - - -	63,373	6,395	60,243	1,254	104,908	6,675	353,084	- -	15,483	-	15,638	4,750

* Including 80*l.* compensation for loss of Private Box, &c., Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	12,582	606,124	Ross	1 Clerk - - - -	20 s. p' week	1 s.	30 s.
-	-	-	-	-		3 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
-	-	-	64	1,680		1 Auxiliary - - - -	-	-	10 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	11 s. p' week.
-	-	-	85	2,509		16 Rural Post Messengers -	-	-	661 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 356 l. p' year.	-	-	-
-	-	-	-	-	Rotherham	Chief Clerk - - - -	100 l. p' year	5 l.	130 l.
-	-	-	-	-		1 Clerk - - - -	80 l. p' year	3 l.	100 l.
-	-	-	-	-		4 Clerks - - - -	18 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	-		6 Letter Carriers - - -	18 s. p' week	1 s.	21 s.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	16 s. p' week.
-	-	-	-	-		11 Rural Post Messengers -	-	-	584 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 384 l. p' year.	-	-	-
-	-	-	-	-	Rugby	1 Clerk - - - -	90 l. p' year	4 l.	110 l.
-	-	-	-	-		3 Clerks - - - -	18 s. p' week	1 s.	33 s.
-	-	-	-	-		5 Letter Carriers - - -	16 s. p' week	6 d.	18 s.
-	-	-	75	2,289		2 Auxiliaries - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	11 s. p' week.
-	-	-	-	-		15 Rural Post Messengers -	-	-	624 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 247 l. p' year.	-	-	-
-	-	-	-	-	Runcorn	3 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		1 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	2 s. p' week.
-	-	-	-	-		1 Rural Post Messenger -	-	-	34 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 l. p' year.	-	-	-
-	-	-	24	1,474	Ryde	1 Clerk - - - -	18 s. p' week	1 s.	30 s.
-	-	-	-	-		8 Letter Carriers - - -	16 s. p' week	6 d.	20 s.
-	-	-	-	-		1 ditto - - - -	-	-	13 s. p' week.
-	-	-	-	-		1 Auxiliary Summer Letter Carrier -	-	-	7 s. p' week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. 6 d. p' week.
-	-	-	50	1,037		4 Rural Post Messengers -	-	-	156 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 243 l. p' year.	-	-	-
-	-	-	-	-	St. Albans	1 Clerk - - - -	18 s. p' week	1 s.	25 s.
-	-	-	-	-		4 Letter Carriers - - -	16 s. p' week	6 d.	18 s.
-	-	-	-	-		2 Letter Carriers - - -	-	-	9 s.
-	-	-	-	-		1 ditto - - - -	-	-	8 s.
-	-	-	-	-		Extra Allowances - - -	-	-	4 s. p' week.
-	-	-	75	862		6 Rural Post Messengers -	-	-	359 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 72 l. p' year.	-	-	-
-	-	-	-	-	St. Helens	1 Clerk - - - -	18 s. p' week	1 s. 6 d.	35 s.
-	-	-	-	-		3 Letter Carriers - - -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	12 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	5 s. p' week.
-	-	-	-	-		4 Rural Post Messengers -	-	-	173 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.	-	-	-
-	-	-	-	-	St. Ives	1 Letter Carrier - - -	14 s. p' week	6 d.	18 s.
-	-	-	95	2,845		Extra Allowances - - -	-	-	2 s. p' week.
-	-	-	-	-		3 Rural Post Messengers -	-	-	110 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 38 l. p' year.	-	-	-
-	-	-	-	-	St. Neots	1 Letter Carrier - - -	12 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	8 s. p' week.
-	-	-	-	-		1 Auxiliary Letter Carrier -	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	26 s. p' week.
-	-	-	-	-		7 Rural Post Messengers -	-	-	342 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 l. p' year.	-	-	-
-	-	-	-	-	Salisbury	1 Clerk - - - -	80 l. p' year	4 l.	100 l.
-	-	-	-	-		4 ditto - - - -	18 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	-		6 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		16 Rural Post Messengers -	-	-	650 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 506 l. p' year.	-	-	-
-	-	-	-	-	Scarborough	3 Clerks - - - -	20 s. p' week	1 s.	25 s., then by
-	-	-	-	-		1 Counter Clerk - - -	-	-	1 s. 6 d. to 30 s.*
-	-	-	-	-		1 Assistant Clerk, Summer Months -	-	-	12 s. p' week.
-	-	-	-	-		8 Letter Carriers, &c. -	16 s. p' week	1 s.	15 s. p' week.
-	-	-	-	-		2 Auxiliaries (Summer Allowances) -	-	-	20 s.
-	-	-	-	-		6 ditto - - - -	-	-	30 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	10 s. p' week.
-	-	-	-	-		3 Rural Post Messengers -	-	-	7 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 22 l. p' year.	-	-	120 l. p' year.
-	-	-	-	-	Selby	1 Letter Carrier - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		3 Auxiliaries - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. p' week.
-	-	-	-	-		8 Rural Post Messengers -	-	-	34 l. p' year.
-	-	-	-	-		Allowances to Sub-Postmasters and others for Delivery, &c., 89 l. p' year.	-	-	-
-	23	-	13,191	630,693					

* The First Clerk rising to 33 s.

† Including 7 l. compensation for loss of Private Box, &c., Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.	
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.					
		No.	Amount.	No.	Amount.	No.	Amount.						
Brought forward - - -	£. 63,373		£. 6,395	£. 60,243	£. 1,254	£. 104,908	£. 6,675	£. 353,084	£. -	£. 15,483	£. -	£. 15,638	£. 4,750
Settle - - - - -	40	5	24	-	-	3	120	-	10	-	11	-	
Sevenoaks - - - - -	140	22	181	1	52	7	703	-	30	-	37	-	
Shaftesbury - - - - -	75	10	67	-	-	7	332	-	40	-	11	-	
Sheerness - - - - -	142	5	47	1	78	6	337	-	30	-	14	-	
Sheffield - - - - -	550	70	510	29	2,586	92	5,541	-	-	-	224	-	
Shepton Mallet - - - - -	75	4	52	-	-	4	225	-	30	-	12	-	
Sherborne - - - - -	125	16	138	-	-	10	476	-	65	-	20	-	
Shiffnall - - - - -	60	6	45	-	-	7	304	-	20	-	11	-	
Shipley (Yorkshire) - - - - -	80	3	35	-	-	5	234	-	30	-	16	-	
Shipston-on-Stour - - - - -	*66	8	46	-	-	5	254	-	20	-	10	-	
Shoreham - - - - -	†80	7	51	-	-	4	207	-	35	-	14	-	
Shrewsbury - - - - -	460	147	1,615	21	1,697	86	4,658	-	-	-	128	164	
Sidmouth - - - - -	65	3	55	-	-	6	183	-	35	-	12	-	
Sittingbourne - - - - -	120	16	152	-	-	10	489	-	70	-	21	-	
Skipton - - - - -	90	27	197	-	-	7	408	-	60	-	30	-	
Sleaford - - - - -	90	20	126	-	-	8	447	-	40	-	20	-	
Slough - - - - -	130	13	150	1	50	13	612	-	70	-	31	-	
Soham - - - - -	80	11	118	-	-	5	216	-	35	-	11	-	
Southall - - - - -	40	3	24	-	-	5	204	-	-	-	6	-	
Southampton - - - - -	450	52	625	16	1,388	55	2,609	-	-	-	245	-	
Carried forward - - -	66,331	6,843	64,501	1,323	110,759	7,020	371,643	-	16,103	-	16,522	4,914	

* Including 16½ compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 66,331	6,843	£. 64,501	1,323	£. 110,759	7,020	£. 371,643	£. -	£. 16,103	£. -	£. 16,522	£. 4,914
Southend - - - -	*120	3	33	-	-	5	200	-	40	-	27	-
South Molton - - - -	†86	10	110	-	-	10	390	-	30	-	11	-
Southport - - - -	220	10	50	6	331	21	815	-	-	-	7	80
South Shields - - - -	192	5	37	4	224	14	594	-	-	-	10	6
Southwell - - - -	60	7	42	-	-	6	248	-	30	-	9	-
Spalding - - - -	105	16	101	1	55	11	657	-	50	-	25	-
Spennymoor - - - -	58	1	9	-	-	-	107	-	30	-	16	-
Spilsby - - - -	85	10	59	-	-	7	374	-	45	-	13	-
Stafford - - - -	100	23	221	13	922	30	1,473	-	50	-	76	-
Staines - - - -	110	9	161	-	-	10	687	-	60	-	43	-
Stalybridge - - - -	99	2	12	-	-	6	278	-	40	-	19	-
Stamford - - - -	197	16	106	3	173	14	690	-	-	-	9	48
Stanmore - - - -	60	1	10	-	-	5	190	-	20	-	5	-
Staplehurst - - - -	90	16	207	1	86	13	913	-	15	-	26	-
Stevenage - - - -	60	5	39	-	-	6	259	-	25	-	6	-
Stockport - - - -	300	27	226	6	410	32	1,611	-	-	-	49	-
Stockton-on-Tees - - - -	200	9	74	5	315	18	828	-	-	-	18	65
Carried forward - - -	68,473	7,013	65,998	1,362	113,275	7,228	381,957	-	16,538	-	16,891	5,113

† Including 6 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Southend -	3 Letter Carriers - 2 Rural Post Messengers - Extra Allowances - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 23 l. p' year. * Including 5 l. as compensation for loss of Private Box and Bag Rents.	14 s. p' week - - - -	1 s. - - -	18 s. 47 l. p' year. 1 s. p' week. -
-	23	-	13,816	664,612	Southport -	1 Clerk - 1 Clerk - 3 Sorting Clerks - 1 Boy Clerk - 8 Letter Carriers - 8 Auxiliaries - 4 ditto - Extra Allowances - 1 Rural Post Messenger - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 29 l. p' year.	90 l. a year - 25 s. p' week - 18 s. p' week. - 16 s. p' week - - - - -	4 l. 1 s. 6 d. 1 s. - 1 s. - - - -	110 l. p' year. 32 s. 6 d. 24 s. 6 s. p' week. 20 s. 12 s. p' week. 8 s. p' week. 21 s. 6 d. p' week. 39 l. p' year. -
-	-	-	-	420					
-	-	-	-	627					
-	-	-	60	1,563	South Shields -	1 Clerk - 3 Clerks - 1 Sorter - 8 Letter Carriers, &c. - 1 Auxiliary - 4 ditto - Extra Allowances -	27 s. p' week - 20 s. p' week - - 18 s. p' week - 18 s. p' week - - - -	1 s. 6 d. 1 s. - 1 s. 1 s. - - -	35 s. 25 s., then by 1 s. 6 d. to 33 s. 22 s. 20 s. 16 s. p' week. 9 s. p' week. 3 s. 6 d. p' week. -
-	-	-	106	1,169	Spalding -	1 Clerk - 1 Auxiliary Letter Carrier - 2 ditto - 1 ditto - Extra Allowances - 7 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 270 l. p' year.	20 s. p' week - - - - - -	1 s. - - - - -	30 s. p' week. 14 s. p' week. 13 s. p' week. 7 s. p' week. 2 s. p' week. 260 l. p' year. -
-	-	-	-	389					
-	-	-	45	1,038	Stafford -	1 Superintending Clerk at Station Office. 2 Clerks - 9 Sorting Clerks - 8 Letter Carriers, &c. - 4 Auxiliaries - 2 ditto - Extra Allowances - 1 Medical Officer, at 8 s. 6 d. per man, estimated at - 16 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 274 l. p' year.	160 l. a year - - 90 l. p' year - 20 s. p' week - - 16 s. p' week - - - - -	8 l. - 4 l. 1 s. 1 s. - - -	200 l. 110 l. 24 s. then by 1 s. 6 d. to 30 s. 22 s. 14 s. p' week. 8 s. p' week. 13 s. 6 d. p' week. 16 l. p' year. 584 l. p' year. -
-	-	-	-	220					
-	-	-	-	576					
-	-	-	160	3,002	Staines -	2 Letter Carriers - 1 Auxiliary Letter Carrier - Extra Allowances - 7 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 277 l. p' year.	16 s. p' week. - - -	1 s. - - -	18 s. 10 s. 6 d. p' week. 4 s. 6 d. p' week. 277 l. p' year. -
-	-	-	-	-					
-	-	-	-	1,061	Stalybridge -	4 Letter Carriers - 1 Auxiliary - 1 Rural Post Messenger - 3 Clerks - 4 Letter Carriers, &c. - Extra Allowance - 10 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 95 l. p' year.	18 s. p' week - - - - 18 s. p' week - 14 s. p' week - - -	1 s. - - - 1 s. 6 d. 1 s. - -	21 s. 12 s. p' week. 41 l. p' year. 33 s. 18 s. 4 s. 6 d. p' week. 409 l. p' year. -
-	-	-	-	448	Staplehurst -	1 Clerk - 1 Letter Carrier - 1 ditto - Extra Allowance - 11 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 420 l. p' year.	20 s. p' week - - - - -	1 s. - - - -	33 s. 6 s. 6 d. p' week. 6 s. p' week. 10 s. p' week. 442 l. p' year. -
-	-	-	45	1,268					
-	-	-	-	285	Stockport -	1 Clerk - 2 Clerks - 3 Sorting Clerks - 12 Letter Carriers, &c. - 6 ditto - 5 Auxiliaries - Extra Allowances - 9 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 388 l. p' year.	90 l. p' year - 27 s. p' week - 18 s. p' week - 16 s. p' week - - - - -	4 l. 1 s. 6 d. 1 s. 6 d. 1 s. - - -	110 l. 35 s. 25 s. 20 s. 12 s. p' week. 8 s. p' week. 23 s. p' week. 312 l. p' year. -
-	-	-	33	1,370					
-	-	-	-	389	Stockton-on-Tees	1 Clerk - 4 Clerks - 1 Sorter, &c. - 7 Letter Carriers, &c. - 1 Auxiliary - 6 ditto - Extra Allowances - 3 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 l. p' year.	90 l. p' year - 20 s. p' week - - 20 s. p' week - 18 s. p' week - - - - -	4 l. 1 s. - 1 s. 1 s. - - -	110 l. p' year. 25 s., thence by 1 s. 6 d. to 30 s.; 1 Clerk rising to 33 s. 2 s. 21 s. p' week. 18 s. p' week. 10 s. p' week. 29 s. 6 d. p' week. 150 l. p' year. -
-	-	-	77	2,673					
-	-	-	65	1,565					
-	23	-	14,407	682,675					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 68,473	7,013	£. 65,998	1,362	£. 113,275	7,228	£. 381,957	£. - -	£. 16,538	£. -	£. 16,891	£. 5,113
Stoke-on-Trent - - -	371	53	739	1	918	48	2,768	- -	-	-	211	-
Stone - - - - -	80	7	52	-	-	9	368	- -	30	-	15	-
Stonehouse, Gloucester - -	70	12	87	-	-	7	273	- -	30	-	13	-
Stoney Stratford - - -	80	11	86	-	-	6	269	- -	30	-	16	-
Stonham - - - - -	40	9	71	-	-	7	311	- -	20	-	5	-
Stourbridge - - - - -	183	12	116	3	170	12	724	- -	-	-	16	-
Stourport - - - - -	40	2	10	-	-	5	217	- -	20	-	11	-
Stowmarket - - - - -	*80	8	65	-	-	7	302	- -	30	-	9	-
Stratford-on-Avon - - -	100	7	49	-	-	9	350	- -	40	-	23	-
Stroud, Gloucester - - -	140	17	187	3	193	15	884	- -	16	-	55	-
Sudbury, Suffolk - - -	120	20	154	-	-	9	540	- -	90	-	27	-
Sunderland - - - - -	420	18	134	11	857	41	1,892	- -	-	-	36	106
Sutton - - - - -	100	6	76	-	-	13	598	- -	50	-	31	-
Swaffham - - - - -	70	12	95	-	-	6	272	- -	25	-	15	-
Swansea - - - - -	405	20	248	15	1,154	25	1,439	- -	-	-	43	78
Swindon - - - - -	208	24	332	3	200	25	1,335	- -	-	-	44	-
Tadcaster - - - - -	80	15	142	-	-	12	565	- -	45	-	25	-
Taibach - - - - -	†66	3	40	-	-	4	273	- -	20	-	10	-
Tamworth - - - - -	80	9	64	-	-	12	544	- -	40	-	30	-
Tarporley - - - - -	45	6	35	-	-	7	293	- -	30	-	8	-
Carried forward - -	71,251	7,284	68,780	1,409	116,767	7,507	396,174	- -	17,054	-	17,534	5,297

* Including 15 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
				[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
				Stoke-on-Trent	1 Clerk - - - - -	120 l. p' year	5 l.	160 l.
					3 Clerks - - - - -	90 l. p' year	4 l.	110 l.
					6 Sorting ditto - - -	18 s. p' week	1 s. 6 d.	33 s.
					1 Sorting Clerk, at 18 s. a week fixed wages.			
					3 Stampers - - - - -	16 s. p' week	6 d.	20 s.
					12 Letter Carriers - - -	16 s. p' week	1 s.	20 s.
					6 ditto - - - - -			8 s. p' week.
					2 ditto - - - - -			10 s. p' week.
					1 Auxiliary Letter Carrier -			7 s. p' week.
					Extra Allowances - - -			7 s. p' week.
					1 Medical Officer, 8 s. 6 d. per man, estimated at			12 l. p' year.
					1 Hanley Sub-office Letter Carrier - - - - -	14 s. p' week.	6 d.	18 s.
					2 Tunstall ditto - - -	14 s. p' week.	1 s.	18 s.
					2 Burslem ditto - - -	16 s. p' week	1 s.	20 s.
					3 Longton ditto - - -	16 s. p' week	1 s.	20 s.
					16 Rural Post Messengers -			676 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 864 l. p' year.			
				Stourbridge	3 Clerks - - - - -	18 s. p' week	1 s. 6 d.	30 s.
					4 Letter Carriers, &c. - -	16 s. p' week	1 s.	20 s.
					1 Auxiliary - - - - -			9 s. p' week.
					Extra Allowances - - -			2 s. p' week.
					7 Rural Post Messengers -			333 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 183 l. p' year.			
				Stratford-on-Avon	1 Letter Carrier - - -	16 s. p' week	6 d.	18 s.
					1 Auxiliary - - - - -			7 s. p' week.
					Extra Allowance - - -			5 s. p' week.
					7 Rural Post Messengers -			268 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.			
				Stroud	1 Clerk - - - - -	20 s. p' week	1 s.	33 s.
					2 Clerks - - - - -	20 s. p' week	1 s.	30 s.
					2 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
					Extra Allowances - - -			26 s. 6 d. p' week.
					13 Rural Post Messengers -			559 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 180 l. p' year.			
				Sunderland	1 Clerk - - - - -	140 l. p' year	6 l.	180 l.
					2 Clerks - - - - -	90 l. p' year	4 l.	110 l.
					3 Sorting Clerks - - -	27 s. p' week	1 s. 6 d.	35 s.
					4 ditto - - - - -	20 s. p' week	1 s.	25 s.
					(1 Clerk rising by 1 s. 6 d. to 33 s., old scale.)			
					1 Sorter - - - - -	18 s. p' week	1 s.	22 s.
					1 Head Letter Carrier -	24 s. p' week	1 s.	28 s.
					16 Letter Carriers - - -	18 s. p' week	1 s.	23 s., after 10 years' good service to 25 s.
					3 Auxiliaries - - - - -			18 s. p' week.
					12 ditto - - - - -			8 s. p' week.
					1 ditto - - - - -			10 s. p' week.
					1 ditto - - - - -			10 s. 6 d. p' week.
					Extra Allowances - - -			21 s. p' week.
					1 Medical Officer, 8 s. 6 d. a man, estimated at			19 l. p' year.
					8 Rural Post Messengers -			318 l. p' year.
					1 Sub-office Letter Carrier (Seaham). - - - - -	13 s. p' week	6 d.	17 s.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 214 l. p' year.			
				Sutton	8 Letter Carriers - - -	16 s. p' week	1 s.	20 s.
					Extra Allowances - - -			2 s. p' week.
					Carshalton Sub-office, 5 Letter Carriers. - - - - -	16 s. p' week	1 s.	20 s.
					Weekly Allowances to Sub-Postmaster for Delivery, &c. -			44 l. p' year.
				Swansea	1 Clerk - - - - -	140 l. p' year	6 l.	180 l.
					4 Clerks - - - - -	90 l. p' year	4 l.	110 l.
					9 Sorting ditto - - -	18 s. p' week	1 s.	25 s., then by 1 s. 6 d. to 30 s.
					15 Letter Carriers - - -	16 s. p' week	1 s.	20 s.
					1 Auxiliary - - - - -			12 s. p' week.
					1 ditto - - - - -			15 s. p' week.
					1 ditto - - - - -			13 s. p' week.
					1 ditto - - - - -			7 s. p' week.
					1 ditto - - - - -			6 s. p' week.
					Extra Allowances - - -			3 s. p' week.
					1 Medical Officer, 8 s. 6 d. a man, estimated at			15 l. p' year.
					5 Rural Post Messengers -			193 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 364 l. p' year.			
				Swindon	1 Clerk - - - - -	20 s. p' week	1 s.	25 s., then by 1 s. 6 d. to 33 s.
					2 Clerks - - - - -	20 s. p' week	1 s.	30 s.
					1 Sorter - - - - -	16 s. p' week	1 s.	24 s.
					4 Letter Carriers - - -	14 s. p' week	1 s.	18 s.
					Extra Allowances - - -			8 s. p' week.
					20 Rural Post Messengers -			776 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 312 l. p' year.			
				Taibach	1 Letter Carrier - - -	16 s. p' week	1 s.	18 s.
					Extra Allowances - - -			12 s. p' week.
					3 Rural Post Messengers -			125 l. p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 82 l. p' year.			
£.	£.	£.	£.					
	23	-	14,407	682,675				
	-	-	94	5,101				
	-	-	-	545				
	-	-	-	473				
	-	-	-	481				
	-	-	-	447				
	-	-	50	1,259				
	-	-	-	298				
	-	-	-	486				
	-	-	-	562				
	-	-	76	1,551				
	-	-	-	931				
	-	-	110	3,555				
	-	-	5	860				
	-	-	-	477				
	-	-	120	3,487				
	-	-	70	2,189				
	-	-	-	857				
	-	-	-	409				
	-	-	-	758				
	-	-	-	411				
	23	-	14,932	707,842				

† Including 11 l. as compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 71,251	7,284	£. 68,780	1,409	£. 116,767	7,507	£. 396,174	- -	£. 17,054	£. -	£. 17,534	£. 5,297
Taunton - - - -	375	65	749	15	1,035	39	1,984	- -	10	-	55	17
Tavistock - - - -	100	6	72	-	-	7	329	- -	45	-	21	-
Teignmouth - - - -	120	3	18	-	-	6	260	- -	75	-	30	1
Tenbury - - - -	60	5	44	-	-	9	387	- -	20	-	11	-
Tenby - - - -	*134	7	39	-	-	9	371	- -	60	-	22	-
Tetbury - - - -	50	4	25	-	-	5	192	- -	15	-	8	-
Tetsworth - - - -	50	10	99	-	-	9	365	- -	15	-	11	-
Tewkesbury - - - -	110	15	100	-	-	11	505	- -	45	-	20	-
Thame - - - -	70	5	67	-	-	4	195	- -	20	-	11	-
Thetford - - - -	120	23	191	-	-	17	693	- -	120	-	24	-
Thirsk - - - -	105	9	67	-	-	8	518	- -	50	-	21	-
Thrapstone - - - -	90	10	86	-	-	8	289	- -	30	-	13	-
Tipton - - - -	90	5	29	-	-	9	362	- -	80	-	28	-
Tiverton - - - -	120	16	155	-	-	19	716	- -	100	-	27	-
Todmorden - - - -	60	6	49	-	-	7	283	- -	30	-	18	-
Torquay - - - -	300	8	172	6	413	21	1,219	- -	21	-	56	51
Torrington - - - -	55	2	23	-	-	5	198	- -	15	-	7	-
Totnes - - - -	88	11	98	-	-	10	441	- -	65	-	19	-
Towcester - - - -	†60	9	55	-	-	7	294	- -	25	-	9	-
Tredegar - - - -	110	6	86	-	-	6	408	- -	50	-	25	-
Tring - - - -	†97	13	115	-	-	13	530	- -	40	-	16	-
Trowbridge - - - -	110	5	53	-	-	8	320	- -	50	-	21	-
Carried forward - - -	73,725	7,527	71,172	1,430	118,215	7,744	407,033	- -	17,955	-	18,007	5,366

† Including 10 l. compensation for loss of Private Box and Bag Rents.

‡ Including 17 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	14,932	707,812	Taunton -	1 Clerk - - - -	120 l. p' year -	5 l.	160 l.
-	-	-	73	4,308		3 Clerks - - - -	90 l. p' week -	4 l.	110 l.
-	-	-	-	-		5 Sorting Clerks - -	26 s. p' week -	1 s. 6 d.	33 s.
-	-	-	-	-		6 Sorting Clerks, Lower Section.	20 s. p' week -	1 s.	25 s.
-	-	-	-	567		4 Letter Carriers, &c.	14 s. p' week -	6 d.	18 s.
-	-	-	-	-		1 Suburban Letter Carrier -	-	-	15 s. p' week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	12 s. p' week.
-	-	-	-	504		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	9 s. p' week.
-	-	-	-	-		Extra Allowances for clearing Pillar Boxes, &c.	-	-	23 s. p' week.
-	-	-	-	522	Teignmouth -	31 Rural Post Messengers -	-	-	1,137 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	536 l. p' year.
-	-	-	-	626		2 Letter Carriers - - -	14 s. p' week -	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	14 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	290		Extra Allowances - - -	-	-	6 s. 6 d. p' week.
-	-	-	-	-		2 Rural Post Messengers -	-	-	85 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	21 l. p' year.
-	-	-	-	540		2 Letter Carriers - - -	14 s. p' week -	1 s.	18 s.
-	-	-	-	-		Extra Allowances - - -	-	-	1 s. a week.
-	-	-	-	-	Tenby -	1 Auxiliary Letter Carrier -	-	-	14 s. p. week.
-	-	-	-	790		Ditto in Summer, during three months -	-	-	11 s. p' week.
-	-	-	-	-		5 Rural Post Messengers -	-	-	199 l. p' year.
-	-	-	-	-		Allowances to Sub-Postmasters & others for Delivery, &c.	-	-	43 l. p' year.
-	-	-	-	363		* Including 4 l. as compensation for loss of Private Box and Bag Rents.	-	-	-
-	-	-	-	-		1 Letter Carrier - - -	14 s. p' week -	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	7 s. p' week.
-	-	-	-	1,148		9 Rural Post Messengers -	-	-	356 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	66 l. p' year.
-	-	-	-	761	Thetford -	1 Letter Carrier - - -	12 s. p' week -	6 d.	16 s.
-	-	-	-	-		1 Railway Messenger - -	-	-	15 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	5 s. p' week.
-	-	-	-	-		15 Rural Post Messengers -	-	-	520 l. p' year.
-	-	-	-	508		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	52 l. p' year.
-	-	-	-	-		6 Letter Carriers - - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		3 ditto Auxiliary - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	5 s. p' week.
-	-	-	-	589		1 Letter Carrier - - -	12 s. p' week -	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	11 s. p' week.
-	-	-	-	40	Tiverton -	1 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. p' week.
-	-	-	-	1,158		1 ditto - - - -	-	-	5 s. 6 d. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	20 s. p' week.
-	-	-	-	-		13 Rural Post Messengers -	-	-	468 l. p' year.
-	-	-	-	440		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	57 l. p' year.
-	-	-	-	-		2 Letter Carriers - - -	16 s. p' week -	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	7 s. p' week.
-	-	-	-	45		Extra Allowances - - -	-	-	1 s. p' week.
-	-	-	-	-	Todmorden -	4 Rural Post Messengers -	-	-	156 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	23 l. p' year.
-	-	-	-	298		1 Chief Clerk - - - -	110 l. p' year -	5 l.	140 l.
-	-	-	-	-		4 Clerks - - - -	18 s. p' week -	1 s. 6 d.	30 s.; 2 clerks rising to 33 s.
-	-	-	-	711		1 Clerk - - - -	20 s. p' week.	1 s.	30 s.
-	-	-	-	-		11 Letter Carriers - - -	16 s. p' week -	6 d.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. p' week.
-	-	-	-	443		5 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances for Collection	-	-	36 s. p' week.
-	-	-	-	-	Torquay -	3 Rural Post Messengers -	-	-	104 l. p' year.
-	-	-	-	679		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	326 l. p' year.
-	-	-	-	-		2 Letter Carriers - - -	16 s. p' week -	1 s.	18 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	1 s. p' week.
-	-	-	-	798		2 Rural Post Messengers -	-	-	78 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	198 l. p' year.
-	-	-	-	40		3 Letter Carriers - - -	14 s. p' week -	6 d.	18 s.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. 6 d.
-	23	-	15,130	726,626		5 Rural Post Messengers -	-	-	182 l. p year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 73,725	7,527	£. 71,172	1,430	£. 118,215	7,744	£. 407,033	£. -	£. 17,955	£. -	£. 18,007	£. 5,366
Uuro - - - - -	150	19	225	1	70	14	740	-	85	-	51	-
Unbridge - - - - -	175	8	83	1	56	11	669	-	60	-	14	-
Unbridge Wells - - - -	200	21	200	3	265	16	1,268	-	18	-	68	-
Twickenham - - - - -	125	8	145	1	70	16	972	-	30	-	46	-
Uckfield - - - - -	60	10	64	-	-	5	261	-	20	-	15	-
Uiceby - - - - -	70	13	73	-	-	4	306	-	20	-	9	-
Ulverstone - - - - -	125	16	141	-	-	13	731	-	65	-	48	-
Uppingham - - - - -	80	6	24	-	-	7	315	-	30	-	14	-
Uxbridge - - - - -	110	12	109	1	52	14	641	-	50	-	34	-
Ventnor - - - - -	86	1	4	-	-	4	149	-	121	-	31	-
Wakefield - - - - -	270	28	197	5	345	18	1,168	-	-	-	35	-
Wallingford - - - - -	100	14	104	-	-	8	417	-	60	-	18	-
Walsall - - - - -	224	10	79	5	346	20	959	-	-	-	21	-
Waltham Cross - - - -	*92	6	95	-	-	12	607	-	50	-	16	-
Wangford - - - - -	70	6	55	-	-	2	275	-	20	-	10	-
Wansford - - - - -	40	9	76	-	-	3	139	-	20	-	6	-
Wantage - - - - -	80	9	68	-	-	6	281	-	40	-	15	-
Ware - - - - -	1127	13	171	-	-	7	383	-	100	-	19	-
Wareham - - - - -	80	9	85	-	-	5	240	-	40	-	19	-
Warminster - - - - -	90	6	33	-	-	7	294	-	45	-	16	-
Warrington - - - - -	275	20	204	7	500	30	1,530	-	-	-	18	1
Carried forward - - -	76,354	7,772	73,407	1,454	119,919	7,966	419,378	-	18,829	-	18,530	5,367

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	23	-	15,130	726,626	Truro	1 Clerk - - - -	20 s. p' week -	1 s.	30 s.
-	-	-	40	1,361		2 Letter Carriers - -	14 s. p' week -	6 d.	16 s.
-	-	-	52	1,109		2 ditto - - - -	-	-	7 s. p' week.
-	-	-	60	2,079		2 Auxiliaries - - - -	-	-	6 s. p' week.
-	-	-	40	1,428		Extra Allowances - -	-	-	18 s. 6 d. p' week.
-	-	-	-	420		8 Rural Post Messengers -	-	-	295 l. p' year.
-	-	-	-	478		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 233 l. p' year.			
-	-	-	45	1,155	Tunbridge	1 Clerk - - - -	18 s. p' week -	1 s.	30 s.
-	-	-	-	463		4 Letter Carriers - -	14 s. p' week -	1 s.	16 s.
-	-	-	48	1,044		1 ditto - - - -	-	-	16 s. p' week.
-	-	-	4	395		Extra Allowances - -	-	-	16 s. p' week.
-	-	-	80	2,095		6 Rural Post Messengers -	-	-	321 l. p' year.
-	-	-	-	90		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 113 l. p' year.			
-	-	-	40	900	Tunbridge Wells	1 Clerk - - - -	34 s. p' week -	1 s. 6 d.	40 s.
-	-	-	-	430		2 Clerks - - - -	18 s. p' week -	1 s. 6 d.	33 s.
-	-	-	-	281		10 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	484		1 Auxiliary - - - -	-	-	12 s. 6 d. p' week.
-	-	-	-	800		Extra Allowances - -	-	-	12 s. 6 d. p' week.
-	-	-	-	464		5 Rural Post Messengers -	-	-	289 l. p' year.
-	-	-	-	478		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 428 l. p' year.			
-	-	-	100	2,628	Twickenham	1 Clerk - - - -	20 s. p' week -	1 s.	30 s.
-	-	-	-	-		7 Letter Carriers - -	16 s. p' week.	1 s.	21 s.
-	-	-	-	-		4 ditto - - - -	-	-	16 s. p' week.
-	-	-	-	-		1 Extra Allowance for acting as Head Letter Carrier -	-	-	4 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 210 l. p' year.			
-	-	-	-	-		Teddington Sub-Office:			
-	-	-	-	-		3 Letter Carriers - -	16 s. p' week -	6 d.	20 s.
-	-	-	-	-		Sunbury Sub-Office:			
-	-	-	-	-		2 Letter Carriers - -	16 s. p' week -	6 d.	18 s.
-	-	-	-	-		1 Clerk - - - -	18 s. p' week -	1 s.	24 s., then by 1 s. 6 d. to 30 s.
-	-	-	-	-		3 Letter Carriers - -	16 s. p' week -	6 d.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	4 s.
-	-	-	-	-		9 Rural Post Messengers -	-	-	377 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 72 l. p' year.			
-	-	-	-	-		2 Clerks - - - -	27 s. p' week -	1 s. 6 d.	35 s. 6 d.
-	-	-	-	-		3 Sorting Clerks - -	18 s. p' week -	1 s. 6 d.	25 s. 6 d.
-	-	-	-	-		7 Letter Carriers - -	18 s. p' week -	1 s.	21 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	12 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	12 s. 6 d. p' week.
-	-	-	-	-		9 Rural Post Messengers -	-	-	356 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 347 l. p' year.			
-	-	-	-	-		1 Clerk - - - -	32 s. p' week -	1 s. 6 d.	40 s.
-	-	-	-	-		1 ditto - - - -	20 s. p' week -	1 s.	30 s.
-	-	-	-	-		3 ditto Sorting - -	18 s. p' week -	1 s.	28 s.
-	-	-	-	-		6 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		1 Auxiliary Letter Carrier -	-	-	16 s. a week.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	14 s. p' week.
-	-	-	-	-		4 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	3 s. p' week.
-	-	-	-	-		7 Rural Post Messengers -	-	-	270 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 187 l. p' year.			
-	-	-	-	-		9 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	11 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	42 s. 6 d. p' week.
-	-	-	-	-		2 Rural Post Messengers -	-	-	98 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 14 l. p' year.			
-	-	-	-	-		* Including 2 l. as compensation for loss of Private Box and Bag Rents.			
-	-	-	-	-		2 Letter Carriers - -	12 s. p' week.	6 d.	16 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	7 s. p' week.
-	-	-	-	-		3 Rural Post Messengers -	-	-	147 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 96 l. p' year.			
-	-	-	-	-		† Including 7 l. as compensation for loss of Private Box and Bag Rents.			
-	-	-	-	-		1 Clerk - - - -	95 l. p' annum -	5 l.	120 l.
-	-	-	-	-		2 ditto - - - -	27 s. p' week -	1 s. 6 d.	35 s.
-	-	-	-	-		4 Sorting Clerks - -	20 s. p' week -	1 s.	25 s.
-	-	-	-	-		9 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	12 s. p' week.
-	-	-	-	-		7 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	20 s. p' week.
-	-	-	-	-		10 Rural Post Messengers -	-	-	387 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 384 l. p' year.			
-	23	-	15,729	747,536	Warrington	1 Clerk - - - -	95 l. p' annum -	5 l.	120 l.
-	-	-	-	-		2 ditto - - - -	27 s. p' week -	1 s. 6 d.	35 s.
-	-	-	-	-		4 Sorting Clerks - -	20 s. p' week -	1 s.	25 s.
-	-	-	-	-		9 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	12 s. p' week.
-	-	-	-	-		7 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - -	-	-	20 s. p' week.
-	-	-	-	-		10 Rural Post Messengers -	-	-	387 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 384 l. p' year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 76,354		£. 73,407		£. 119,919		£. 419,378	£. -	£. 18,829	£. -	£. 18,530	£. 5,367
Warwick - - - -	134	14	113	1	78	11	607	- -	30	-	35	-
Watford - - - -	140	19	215	1	78	25	1,118	- -	70	-	55	1
Wednesbury - - - -	147	3	36	-	-	11	441	- -	85	-	13	-
Weedon - - - -	50	5	41	-	-	4	192	- -	20	-	8	-
Wellingborough - -	110	9	73	-	-	9	361	- -	60	-	23	-
Wellington (Salop) - - -	190	30	279	1	68	20	1,077	- -	40	-	35	-
Wellington (Somerset) - -	* 138	9	75	-	-	9	441	- -	70	-	16	-
Wells (Norfolk) - - -	50	3	24	-	-	2	86	- -	20	-	5	-
Wells (Somerset) - -	† 125	5	32	-	-	8	298	- -	50	-	17	-
Welshpo - - - -	† 115	9	56	-	-	8	352	- -	45	-	19	-
Welwyn - - - -	55	5	44	-	-	4	285	- -	15	-	8	-
West Bromwich - - -	150	2	11	1	42	12	450	- -	60	-	6	-
Westbury - - - -	60	5	32	-	-	4	169	- -	10	-	8	-
West Hartlepool - - -	200	5	46	1	57	10	365	- -	15	-	5	-
Weston-super-Mare - - -	200	14	163	4	304	19	772	- -	-	-	16	-
Weybridge Station - - -	90	10	121	-	-	9	659	-	60	-	36	45
Weymouth - - - -	150	11	116	2	164	13	475	- -	60	-	55	-
Whitby† - - - -	177	5	43	-	-	13	409	- -	80	-	6	-
Carried forward - -	78,635	7,934	74,927	1,465	120,710	8,157	427,935	- -	19,619	-	18,896	5,414

* Including 18 £. compensation for loss of Private Box and Bag Rents.

† Including 25 £. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Warwick - -	1 Clerk - - - - - 3 Letter Carriers, &c. - 1 Auxiliary - - - - - Extra Allowances - - 7 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 138 l. p' year.	20 s. p' week - 14 s. p' week - - - -	1 s. 6 d. - - -	30 s. 16 s. 7 s. p' week. 26 s. 6 d. p' week. 268 l. p' year.
-	23	-	15,729	747,536	-	-	-	-	-
-	-	-	50	1,047	-	-	-	-	-
-	-	-	45	1,722	Watford - -	1 Clerk - - - - - 5 Letter Carriers - - 1 Auxiliary Letter Carrier - 1 ditto - - - - - 1 Auxiliary - - - - - 17 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 199 l. p' year.	20 s. p' week - 16 s. p' week - - - - -	1 s. 6 d. - - - -	30 s. 20 s. 10 s. 6 d. p' week. 7 s. p' week. 6 s. p' week. 629 l. p' year.
-	-	-	22	744	-	-	-	-	-
-	-	-	-	311	Wednesbury -	7 Letter Carriers - - 3 Auxiliaries - - - - Extra Allowances - - 1 Rural Post Messenger -	16 s. p' week - - - -	1 s. - - -	20 s. 8 s. p' week. 1 s. 6 d. p' week 37 l. p' year.
-	-	-	-	627	Wellingborough -	3 Letter Carriers and Station Messengers. 1 Auxiliary - - - - - Extra Allowances - - 5 Rural Post Messengers -	16 s. p' week - - - -	6 d. - - -	18 s. 7 s. p' week. 11 s. p' week. 171 l. p' year.
-	-	-	50	1,739	Wellington (Salop)	1 Clerk - - - - - 1 Letter Carrier - - - 1 ditto - - - - - 1 Auxiliary Letter Carrier - 1 Auxiliary - - - - - Extra Allowances - - 16 Rural Post Messengers - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 307 l. p' yr.	20 s. p' week - - - - - -	1 s. - - - - -	30 s. 18 s. p' week. 16 s. p' week. 8 s. p' week. 7 s. p' week. 4 s. p' week. 638 l. p' year.
-	-	-	-	185	-	-	-	-	-
-	-	-	-	522	West Bromwich -	1 Sorting Clerk - - - 7 Letter Carriers - - 5 Auxiliaries - - - - Extra Allowance - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 l. p' year.	16 s. p' week - 16 s. p' week - - -	1 s. 1 s. - -	20 s. 20 s. 8 s. p' week. 4 s. p' week.
-	-	-	-	587	West Hartlepool -	1 Clerk - - - - - 2 Letter Carriers - - 2 Auxiliaries - - - - 1 Auxiliary Letter Carrier - 3 Auxiliaries - - - - 1 ditto - - - - - Extra Allowances - - 1 Rural Post Messenger - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 30 l. p' year.	18 s. p' week - - - - - -	1 s. - - - - -	30 s. 20 s. p' week. 12 s. p' week. 11 s. p' week. 9 s. p' week. 7 s. p' week. 2 s. p' week. 44 l. p' year.
-	-	-	33	752	Weston-super-Mare	1 Clerk - - - - - 1 ditto - - - - - 2 Clerks - - - - - 6 Letter Carriers, &c. - 1 Auxiliary - - - - - 1 ditto - - - - - 4 ditto - - - - - Extra Allowance for Delivery - 7 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 118 l. p' year.	90 l. p' year - 20 s. p' week - 20 s. p' week - 16 s. p' week - - - - -	4 l. 1 s. 1 s. 6 d. - - - -	110 l. 33 s. 30 s. 18 s. 11 s. p' week. 9 s. 6 d. p' week. 7 s. p' week. 11 s. p' week. 246 l. p' year.
-	-	-	55	743	-	-	-	-	-
-	-	-	58	1,513	Weymouth -	1 Clerk - - - - - 1 ditto - - - - - 2 Letter Carriers - - 1 Auxiliary - - - - - 1 Auxiliary Sorter - - 1 ditto - - - - - 3 Auxiliary Letter Carriers - Extra Allowances - - 5 Rural Post Messengers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 54 l. p' year.	20 s. p' week - 20 s. p' week - 14 s. p' week - - - - - -	1 s. 1 s. 6 d. - - - - -	33 s. 30 s. 16 s. 6 s. 6 d. p' week. 12 s. p' week. 7 s. p' week. 6 s. p' week. 13 s. p' week. 193 l. p' year.
-	-	-	26	1,046	-	-	-	-	-
-	-	-	40	755	Whitby - -	4 Letter Carriers - - 2 Summer Letter Carriers (4 months in the year). 2 Auxiliaries - - - - Extra Allowances - - Extra Allowances, 1 s. 6 d. a week during the season. 5 Rural Post Messengers -	12 s. p' week - - - - - -	6 d. - - - - -	16 s. 7 s. p' week. 7 s. p' week. 3 s. p' week. 185 l. p' year.
-	23	-	16,108	762,267	-	-	-	-	-

† The Postmaster is also in receipt of a superannuation allowance of 130 l. per annum as late clerk in the Post Office; the amount is provided for in Sub-head (I).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.		£.		£.	£.
Brought forward - - -	78,635	7,934	74,927	1,465	120,710	8,157	427,935	- -	19,619	-	18,896	5,414
Whitchurch (Salop) - - -	90	9	87	-	-	14	592	- -	50	-	21	-
Whitehaven - - - -	180	4	22	3	181	10	387	- -	55	-	2	-
Wickham Market - - - -	100	26	215	-	-	9	521	- -	55	-	19	-
Widnes - - - -	85	4	34	-	-	6	294	- -	55	-	25	-
Wigan - - - -	205	23	142	5	367	22	1,110	- -	-	-	17	-
Wigton - - - -	70	4	15	-	-	7	290	- -	25	-	11	-
Wimborne - - - -	80	12	107	-	-	10	441	- -	60	-	20	-
Winchester - - - -	260	21	193	5	335	19	904	- -	-	-	21	1
Winchfield - - - -	100	14	118	-	-	8	518	- -	40	-	18	-
Windermere - - - -	115	16	164	-	-	6	547	- -	90	-	43	-
Windsor - - - -	230	8	73	4	226	19	915	- -	20	-	-	90
Winslow - - - -	70	6	52	-	-	6	254	- -	15	-	7	-
Wisbeach - - - -	186	26	219	4	286	19	692	- -	-	-	17	-
Witham - - - -	90	5	35	-	-	5	194	- -	60	-	9	-
Witney - - - -	60	4	35	-	-	8	258	- -	25	-	12	-
Woburn - - - -	65	6	44	-	-	5	213	- -	20	-	12	-
Wokingham - - - -	110	4	35	-	-	7	361	- -	80	-	18	-
Woking Station - - - -	70	8	91	-	-	6	321	- -	45	-	16	-
Wolverhampton - - - -	435	28	224	14	1,229	32	1,777	- -	-	-	66	-
Woodbridge - - - -	105	13	102	-	-	8	342	- -	60	-	20	-
Woodford Green - - - -	80	6	113	-	-	17	750	- -	20	-	20	-
Woodstock - - - -	70	5	26	-	-	3	128	- -	10	-	7	-
Worcester - - - -	340	31	280	11	748	45	1,960	- -	-	-	45	-
Workington - - - -	80	1	4	-	-	6	261	- -	51	-	17	-
Carried forward - - -	81,911	8,218	77,357	1,511	124,082	8,454	442,165	- -	20,455	-	19,359	5,505

POST OFFICE--(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877--continued.

Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
£.	£.	£.	£.	£.	Towns. Force. Minimum. Annual Increment. Maximum.
-	23	-	16,108	762,267	Whitehaven - 1 Clerk - - - - 26 s. p' week - 1 s. 6 d. 33 s. 2 Clerks - - - - 18 s. p' week - 1 s. 25 s. p' week (half of the salary of one of these clerks is charged to Telegraphs). 3 Letter Carriers - - - 16 s. p' week - 1 s. 20 s. 1 Auxiliary - - - - - 9 s. 6 d. p' week. 2 ditto - - - - - 7 s. p' week. 1 ditto - - - - - 8 s. p' week. Extra Allowances - - - - 14 s. p' week. 3 Rural Post Messengers - - - 139 l. p' year. 3 Rural Post Messengers - - - &c., 10 l. p' year.
-	-	-	60	887	Widnes - 1 Clerk - - - - 16 s. p' week - 6 d. 18 s. 3 Letter Carriers - - - - 16 s. p' week - 6 d. 8 s. p' week. 1 Auxiliary - - - - - 8 s. p' week. 2 Rural Post Messengers - - - &c., 61 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 100 l.
-	-	-	120	1,961	Wigan - 1 Clerk - - - - 80 l. p' year - 4 l. 100 l. 4 Sorting Clerks - - - - 20 s. p' week - 1 s. 24 s., then by 1 s. 6 d. to 30 s.; 1 Clerk rising to 33 s. (old Scale). 7 Letter Carriers - - - - 18 s. p' week - 1 s. 21 s. 4 Auxiliaries - - - - - 10 s. p' week. 3 ditto - - - - - 8 s. p' week. Extra Allowances - - - - - 18 s. p' week. 8 Rural Post Messengers - - - 385 l. p' year.
-	-	-	-	411	Winchester - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 288 l. p' year. 1 Clerk - - - - - 18 s. p' week - 1 s. 33 s. 4 Clerks - - - - - 18 s. p' week - 1 s. 30 s. 5 Letter Carriers - - - - 16 s. p' week - 6 d. 20 s. 2 Auxiliaries - - - - - 7 s. p' week. 1 Auxiliary Letter Carrier - - - 6 s. p' week. Extra Allowances - - - - - 16 s. p' week. 11 Rural Post Messengers - - - 453 l. p' year.
-	-	-	81	1,795	Windsor - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 107 l. p' year. 4 Clerks - - - - - 18 s. p' week - 1 s. 30 s. 9 Letter Carriers, &c. - - - 16 s. p' week - 1 s. 21 s. Extra Allowances - - - - - 5 s. p' week. 10 Rural Post Messengers - - - 298 l. p' year.
-	-	-	48	1,602	Wisbeach - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 30 l. p' year. 1 Clerk - - - - - 18 s. p' week - 1 s. 6 d. 35 s. 1 ditto - - - - - 18 s. p' week - 1 s. 6 d. 33 s. 2 ditto - - - - - 18 s. p' week - 1 s. 6 d. 30 s. 3 Letter Carriers, &c. - - - 14 s. p' week - 1 s. 18 s. 1 Auxiliary - - - - - 12 s. p' week. Extra Allowances - - - - - 2 s. p' week. 15 Rural Post Messengers - - - 585 l. p' year.
-	-	-	-	398	Wolverhampton - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 138 l. p' year. 1 First Class Clerk - - - 140 l. p' year - 6 l. 180 l. 4 Second Class Clerks - - - 100 l. p' year - 5 l. 130 l. 4 Sorting Clerks, Upper Section - 27 s. p' week - 1 s. 6 d. 35 s. 4 Sorting Clerks, Lower Section - 18 s. p' week - 1 s. 6 d. 25 s. 15 Letter Carriers - - - 16 s. p' week - 1 s. 21 s. 4 Assistant Letter Carriers - - - 15 s. p' week. 2 Allowance to Postmaster for Sorting - - - 10 s. p' week. 5 Auxiliaries - - - - - 8 s. p' week. 1 ditto - - - - - 7 s. p' week. Extra Allowances - - - - - 19 s. p' week.
-	-	-	159	3,890	Medical Officer, 8 s. 6 d. per man, estimated at 19 l. p' year. 7 Rural Post Messengers - - - &c., 337 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 s. 5 Letter Carriers - - - 14 s. p' week - 6 d. 18 s. 3 Auxiliaries - - - - - 9 s. p' week. Extra Allowance - - - - - 2 s. 6 d. p' week. 3 Letter Carriers - - - 14 s. p' week - 6 d. 18 s. 2 ditto - - - - - 14 s. p' week - 6 d. 18 s. 4 ditto - - - - - 14 s. p' week - 6 d. 18 s.
-	-	-	-	629	Woodford Green - Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 39 l. p' year. 1 First Class Clerk - - - 120 l. p' year - 5 l. 160 l. 2 Second Class Clerks - - - 90 l. p' year - 4 l. 110 l. 7 Sorting Clerks - - - 20 s. p' week - 1 s. 25 s., thence by 1 s. 6 d. to 33 s. 9 Letter Carriers, &c. - - - 16 s. p' week - 6 d. 20 s. 8 Auxiliaries - - - - - 8 s. p' week. 1 Auxiliary Letter Carrier - - - 6 s. p' week. Extra Allowances - - - - - 20 s. p' week.
-	-	-	110	3,483	1 Medical Officer, 8 s. 6 d. a man, estimated at 16 l. p' year. 27 Rural Post Messengers - - - 1,040 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 270 l. p' year.
-	-	-	-	413	
-	23	-	16,734	787,591	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Messengers.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£ 81,911	8,218	£. 77,357	1,511	£. 124,082	8,454	£. 442,165	£. - -	£. 20,455	£. -	£. 19,359	£. 5,505
Workshop - - - -	80	5	33	-	-	8	404	- -	40	-	22	-
Worthing - - - -	140	6	30	1	55	8	428	- -	60	-	45	1
Wotton-under-Edge - - -	54	5	38	-	-	6	235	- -	20	-	10	-
Wragby - - - -	*46	7	25	-	-	5	260	- -	10	-	6	-
Wrexham - - - -	187	19	159	3	158	18	790	- -	50	-	17	-
Wyndham - - - -	70	7	38	-	-	11	491	- -	20	-	9	-
Yarm - - - -	50	8	62	-	-	4	234	- -	15	-	9	-
Yarmouth, Norfolk - - -	285	14	90	3	286	21	1,092	- -	-	-	17	69
Yeovil - - - -	125	7	48	-	-	9	308	- -	70	-	15	-
York - - - -	520	110	951	23	1,826	69	3,641	- -	-	-	100	85
For Incidental Payments - - -	- - -	-	-	-	-	-	-	15,500	-	3,300	-	-
£.	83,468	8,406	78,831	1,541	126,407	8,613	450,048	15,500	20,740	3,300	19,609	5,660
Probable Increase - - -	2,000	-	1,500	-	4,500	-	18,000	- -	500	-	-	-
TOTALS - - -	85,468	8,406	80,331	1,541	130,907	8,613	468,048	15,500	21,240	3,300	†19,609	5,660
Sub-Postmasters - -	80,331											
Clerks - - - -	130,907											
Letter Carriers, &c. - -	468,048											
Incidental Salaries - -	15,500											
TOTAL SALARIES } AND WAGES - } £.	780,254											

* Including 6*l.* compensation for loss of Private Box and Bag Rents.
† At the rate of 1*l.* per cent.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establish- ment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
£.	£.	£.	£.	£.	Towns. Force. Minimum. Annual Increment. Maximum.
-	23	-	16,734	787,591	Worksop - 2 Letter Carriers - 16 s. per week 1 s. 20 s. 1 Auxiliary Letter Carrier - - - - 10 s. p' week. 2 ditto - - - - 8 s. p' week. Extra Allowances - - - - 23 s. 6 d. p' wk. 3 Rural Post Messengers - - - - 151 l. p' year.
-	-	-	10	559	Weekly Allowances to Sub-Postmasters and others for Delivery, 29 l. p' year. Worthing - 1 Clerk - 20 s. 1 s. 30 s. 5 Letter Carriers - 14 s. p' week - 1 s. 18 s. 1 Auxiliary Letter Carrier - - - - 14 s. p' week. 1 ditto - - - - 12 s. p' week. Extra Allowances - - - - 8 s. p' week. 1 Rural Post Messenger - - - - 52 l. p' year.
-	-	-	60	819	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 33 l. p' year. Wrexham - 1 Clerk - 18 s. 1 s. 6 d. 33 s. 2 Clerks* - 18 s. p' week - 1 s. 6 d. 30 s. 2 Letter Carriers - 18 s. 1 s. 6 d. 33 s. p' week. 1 Auxiliary Letter Carrier - - - - 14 s. p' week. 2 ditto - - - - 8 s. p' week. 13 Rural Post Messengers - - - - 491 l. p' year.
-	-	-	45	1,406	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 117 l. p' year. * The present senior clerk to increase to 33 s. per week. Yarmouth - 1 Clerk - 100 l. per year 5 l. 130 l. 1 ditto - 80 l. p' year - 3 l. 100 l. 1 ditto - 20 s. p' week - 1 s. 25 s., then by 1 s. 6 d. to 30 s. 2 Sorters - 18 s. p' week - 1 s. 22 s. p' week. 6 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 2 Auxiliary Letter Carriers - - - - 11 s. p' week. 5 ditto - - - - 7 s. p' week.
-	-	-	82	1,921	2 ditto during summer months (Allowance to Postmaster) 16 s. p' week, 2 ditto during bathing months (Allowance to Postmaster) 12 s. per week. 1 ditto during bathing months (Allowance to Postmaster) 12 s. per week. Extra Allowances - - - - 30 s. p' week. 4 Rural Post Messengers - - - - 203 l. p' year.
-	-	-	-	566	Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 74 l. p' year. York - 1 First Class Clerk - 140 l. p' year - 6 l. 180 l. 3 Second Class Clerks - 100 l. p' week 5 l. 150 l. 7 Sorting Clerks, 1st Section - 27 s. p' week - 1 s. 6 d. 35 s.† 11 ditto, 2nd Section - 18 s. p' week - 1 s. 6 d. 25 s. 1 Inspector of Letter Carriers - 24 s. p' week - 1 s. 28 s. 14 Letter Carriers, &c. - 18 s. p' week - 1 s. 22 s.
150	2,400	300	400	22,050	1 Allowance to Postmaster - - - - 16 s. p' week. 1 ditto - - - - 14 s. 6 d. p' week. 1 ditto - - - - 10 s. p' week. 1 Auxiliary Letter Carrier - - - - 13 s. p' week. 1 ditto - - - - 10 s. 6 d. p' wk. 5 ditto - - - - 10 s. p' week. 7 ditto - - - - 8 s. p' week. Extra Allowances - - - - 9 s. p' week.
150	2,423	300	17,468	823,904	1 Medical Officer, 8 s. 6 d. a man, estimated at 18 l. p' year. 40 Rural Post Messengers - - - - 1,658 l. p' year
-	-	-	500	27,000	Weekly Allowances to Sub-Postmasters & others for Delivery &c., 693 l. p' year. † One Clerk to retain old scale, 90 l. by 4 l. to 110 l.
150	2,423	300	17,968	850,904	

POST OFFICE—continued.

Sub-Head (C.)—continued.

PROVINCIAL ESTABLISHMENTS IN IRELAND,

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Sorting Office, Dublin - - -	£.	73	£. 919	1	£. 22	54	£. 2,220	£. - -	£. -	£. -	£. 110	£. -
Money Order Letter Receivers, Dublin - - - - -	-	-	-	-	-	-	-	- -	-	-	325	-
Abbeyleix - - - - -	35	7	41	-	-	4	123	- -	10	-	10	-
Antrim - - - - -	45	1	5	-	-	2	81	- -	10	-	8	-
Arklow - - - - -	40	1	3	-	-	2	83	- -	10	-	8	-
Armagh - - - - -	150	25	171	1	64	15	566	- -	40	-	14	-
Athenry - - - - -	50	7	59	-	-	9	268	- -	25	-	7	-
Athlone - - - - -	90	8	36	-	-	7	255	- -	60	-	16	-
Athy - - - - -	80	17	127	-	-	11	379	- -	50	-	20	-
Bagnalstown - - - - -	55	6	47	-	-	4	177	- -	25	-	10	-
Ballina - - - - -	80	19	126	-	-	8	332	- -	55	-	21	-
Ballinasloe - - - - -	105	27	189	-	-	15	554	- -	85	-	30	-
Ballisodare - - - - -	45	10	60	-	-	3	123	- -	10	-	6	-
Ballybrophy - - - - -	40	3	58	-	-	4	128	- -	-	-	8	-
Ballyhaunis - - - - -	45	4	17	-	-	2	81	- -	30	-	5	-
Ballymena - - - - -	106	18	106	-	-	3	120	- -	55	-	22	-
Ballymoney - - - - -	90	17	102	-	-	6	187	- -	25	-	15	-
Ballymote - - - - -	40	7	38	-	-	6	160	- -	15	-	10	-
Banagher - - - - -	40	3	12	-	-	4	113	- -	10	-	5	-
Banbridge - - - - -	75	4	26	-	-	7	222	- -	20	-	14	-
Bandon - - - - -	84	21	185	-	-	15	616	- -	50	-	33	-
Bantry - - - - -	*53	9	44	-	-	3	112	- -	20	-	11	-
Belfast - - - - -	585	77	720	19	1,832	68	3,372	- -	-	-	120	17
Belturbet - - - - -	65	17	118	-	-	4	158	- -	30	-	15	-
Boyle - - - - -	65	6	33	-	-	6	190	- -	30	-	11	-
Bray - - - - -	100	2	17	-	-	8	349	- -	50	-	33	-
Buttevant - - - - -	†61	3	25	-	-	5	153	- -	20	-	10	-
Cahir - - - - -	90	9	82	-	-	10	340	- -	60	-	18	-
Callan - - - - -	40	6	30	-	-	5	222	- -	10	-	7	-
Carlow - - - - -	110	14	91	1	47	14	419	- -	35	-	28	-
Carrickfergus - - - - -	35	3	11	-	-	4	120	- -	15	-	7	-
Carrickmacross - - - - -	42	4	22	-	-	2	91	- -	15	-	6	-
Carrick-on-Shannon - - - - -	75	21	162	-	-	6	264	- -	52	-	25	-
Carrick-on-Suir - - - - -	45	1	6	-	-	5	162	- -	20	-	9	-
Cashel - - - - -	70	3	25	-	-	6	197	- -	25	-	11	-
Castlebar - - - - -	65	4	16	-	-	3	134	- -	25	-	12	-
Castleblayney - - - - -	60	14	64	-	-	5	153	- -	35	-	12	-
Castledawson - - - - -	30	6	42	-	-	1	73	- -	5	-	7	-
Castlereagh - - - - -	80	10	66	-	-	7	231	- -	50	-	15	-
Cavan - - - - -	60	9	53	-	-	5	148	- -	30	-	19	-
Charleville - - - - -	†43	6	30	-	-	6	257	- -	10	-	10	-
Claremorris - - - - -	70	10	122	-	-	6	304	- -	40	-	17	-
Clones - - - - -	60	16	137	-	-	6	209	- -	25	-	19	-
Clonmel - - - - -	140	12	71	1	74	12	509	- -	80	-	35	-
Coleraine - - - - -	70	11	96	1	68	5	173	- -	-	-	24	-
Carried forward - - -	3,409	551	4,430	24	2,107	383	15,128	- -	1,267	-	1,178	17

* Including 3*l.* 3*s.* compensation for loss of Private Box and Bag Rents. † Including 1*l.* compensation for loss of Private Box and Bag Rents.
‡ Including 3*l.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—continued.

Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1877.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	-	3,271	Armagh - - -	1 Clerk - - - - -	16 s.	1 s.	26 s. p' week.
-	-	-	-	-		2 Letter Carriers - - - -	11 s.	6 d.	15 s. p' week.
-	-	-	-	325		1 Railway Messenger - - -	-	-	14 s. p' week.
-	-	-	-	219		11 Rural Post Letter Carriers - - -	-	-	287 l. p' ann.
-	-	-	-	149		1 Letter Carrier at Sub-Office - - -	-	-	11 s. p' week.
-	-	-	-	144		Allowances for Rural Deliveries - - -	-	-	21 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	-
-	-	-	-	-		120 l. per annum.	-	-	-
-	-	-	-	1,044	Ballymena - - -	2 Letter Carriers - - - -	11 s.	6 d.	15 s. p' week.
-	-	-	-	-		1 Rural Post Letter Carrier - - -	-	-	31 l. p' ann.
-	-	-	-	39		Weekly Allowance to Sub-Postmaster for Delivery, &c., 23 l. per annum.	-	-	-
-	-	-	-	409	Belfast - - -	1 First Class Clerk - - - -	170 l.	8 l.	210 l. p' ann.
-	-	-	-	457		2 Second Class Clerks - - -	120 l.	5 l.	150 l. p' ann.
-	-	-	-	656		4 Third Class Clerks - - -	90 l.	4 l.	110 l. p' ann.
-	-	-	-	-		5 Sorting Clerks, including 1 In-	-	-	-
-	-	-	-	-		spector of Letter Carriers - - -	27 s.	1 s. 6 d.	35 s. p' week.
-	-	-	-	314		7 Sorting Clerks - - - -	18 s.	1 s. 6 d.	25 s. p' week.
-	-	-	-	614		Allowance to 2 Sorting Clerks for	-	-	-
-	-	-	-	997		assisting with Scotch Mails - - -	-	-	-
-	-	-	-	264		35 Letter Carriers - - - -	18 s.	1 s.	23 s. p' week.
-	-	-	-	34		3 Boy Sorters - - - -	-	-	10 s. p' week.
-	-	-	-	264		3 Auxiliary Sorters - - - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	234		Extra Allowance to 2 Letter Car-	-	-	-
-	-	-	-	178		riers acting as Stampers - - -	-	-	-
-	-	-	-	423		Allowance for Mid-day Sorting Duty	-	-	-
-	-	-	-	419		Allowances for Evening Pillar Letter	-	-	-
-	-	-	-	263		Box Collections - - - -	-	-	20 s. p' week.
-	-	-	-	180		Allowance for conveying Fleetwood	-	-	-
-	-	-	-	357		Bags from Packet - - - -	-	-	6 s. p' week.
-	-	-	-	989		Allowance for Springfield Delivery	-	-	7 s. p' week.
-	-	-	-	240		Allowance for Collection at Ulster	-	-	-
-	-	-	-	6,795		Railway Letter Box - - - -	-	-	3 s. p' week.
-	-	-	-	386		16 Rural Post Letter Carriers - - -	-	-	481 l. p' ann.
-	-	-	-	329		11 Letter Carriers at Sub-Offices - - -	-	-	281 l. p' ann.
-	-	-	-	549		Medical Officer, 8 s. 6 d. per annum for each Member of the Force under his	-	-	-
-	-	-	-	269		care. For this Allowance he is to furnish Medicines, and such Instru-	-	-	-
-	-	-	-	590		ments as may be required; estimated at 28 l. per annum.	-	-	-
-	-	-	-	309		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	-
-	-	-	-	764		404 l. per annum.	-	-	-
-	-	-	-	188		Charge to Postal Account of one-sixth of Salaries of Telegraph Clerks at	-	-	-
-	-	-	-	176		Waring street and Donegal-place Branch Offices (transferred in Chief	-	-	-
-	-	-	-	578		Office Accounts), 70 l. per annum.	-	-	-
-	-	-	-	242	Bray - - -	3 Letter Carriers - - - -	14 s.	6 d.	18 s. p' week.
-	-	-	-	328		5 Rural Post Letter Carriers - - -	-	-	171 l. p' ann.
-	-	-	-	252		Allowance for Station Service and	-	-	-
-	-	-	-	324		Wall Box Collections - - - -	-	-	3 s. p' week.
-	-	-	-	157		Allowance for Sunday - ditto - - -	-	-	2 s. p' week.
-	-	-	-	442		Allowance for Clearing Killarney	-	-	-
-	-	-	-	310		Wall Letter Box - - - -	-	-	3 s. p' week.
-	-	-	-	350		Allowance to Telegraph Messenger for meeting Trains - - -	-	-	1 s. 6 d. p' wk.
-	-	-	-	553		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	-
-	-	-	-	450		30 l. per annum.	-	-	-
-	-	-	-	949	Carlow - - -	1 Clerk - - - -	16 s.	1 s.	26 s. p' week.
-	-	-	-	431		2 Letter Carriers - - - -	10 s.	6 d.	14 s. p' week.
-	-	-	-	27,867		1 Auxiliary Letter Carrier - - -	-	-	6 s. p' week.
-	-	-	-	-		1 Railway Messenger - - - -	-	-	8 s. p' week.
-	-	-	-	-		10 Rural Post Letter Carriers - - -	-	-	286 l. p' ann.
-	-	-	-	-		Allowance for Sunday Wall Box Collection - - -	-	-	1 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	-
-	-	-	-	-		28 l. per annum.	-	-	-
-	-	-	-	-	Clonmel - - -	1 Clerk - - - -	18 s.	1 s.	30 s. p' week.
-	-	-	-	-		2 Letter Carriers - - - -	12 s.	6 d.	16 s. p' week.
-	-	-	-	-		10 Rural Post Letter Carriers - - -	-	-	309 l. p' ann.
-	-	-	-	-		Allowances for Pillar Letter Box	-	-	-
-	-	-	-	-		Collections, &c. - - - -	-	-	1 s. 6 d. &
-	-	-	-	-		Allowances for Rural Deliveries - - -	-	-	1 s. p' week.
-	-	-	-	-		Allowance for Station Service - - -	-	-	4 s. & 7 s. p' wk.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	12 s. p' week.
-	-	-	-	-		39 l. per annum.	-	-	-
-	-	-	-	-	Coleraine - - -	1 Clerk - - - -	16 s.	1 s.	26 s. p' week.
-	-	-	-	-		2 Letter Carriers - - - -	11 s.	6 d.	14 s. p' week.
-	-	-	-	-		3 Rural Post Letter Carriers - - -	-	-	70 l. p' ann.
-	-	-	-	-		Allowance for Rural Delivery - - -	-	-	6 s. p' week.
-	-	-	-	-		Allowance for Sunday Substitutes for Letter Carrier - - -	-	-	1 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	-
-	-	-	-	-		18 l. per annum.	-	-	-

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	3,409	551	4,430	24	2,107	383	15,128	- -	1,267	-	1,178	17
Cork - - - - -	485	48	425	14	1,077	43	1,887	- -	-	-	38	90
Curragh Camp - - -	120	1	3	1	27	1	26	- -	45	-	27	-
Donegal - - - - -	60	12	63	-	-	2	84	- -	20	-	11	-
Downpatrick - - - -	90	12	98	-	-	3	134	- -	30	-	22	-
Drogheda - - - - -	140	31	223	1	47	22	717	- -	70	-	37	-
Dromod - - - - -	40	4	27	-	-	2	125	- -	20	-	6	-
Dundalk - - - - -	100	15	75	1	50	11	300	- -	50	-	31	-
Dungannon - - - - -	100	27	191	-	-	14	396	- -	70	-	35	-
Dungarvan - - - - -	40	1	4	-	-	3	95	- -	15	-	11	-
Edgeworthstown - - -	50	16	82	-	-	9	286	- -	20	-	11	-
Enfield - - - - -	50	12	103	-	-	5	202	- -	20	-	11	-
Ennis - - - - -	100	20	133	-	-	8	320	- -	70	-	31	-
Enniscorthy - - - - -	70	8	29	-	-	8	248	- -	35	-	15	-
Enniskillen - - - - -	120	21	123	-	-	5	254	- -	55	-	29	-
Ennistimon - - - - -	30	3	30	-	-	-	26	- -	-	-	5	-
Fermoy - - - - -	90	4	45	-	-	4	201	- -	40	-	20	-
Ferns - - - - -	40	7	45	-	-	3	120	- -	15	-	6	-
Foxford - - - - -	*32	1	3	-	-	2	60	- -	10	-	2	-
Frenchpark - - - - -	30	9	78	-	-	2	105	- -	25	-	8	-
Galway - - - - -	138	28	172	3	160	13	491	- -	-	-	42	-
Gorey - - - - -	75	22	140	-	-	7	266	- -	45	-	17	-
Greystones - - - - -	60	7	70	-	-	4	130	- -	25	-	11	-
Kells - - - - -	†105	22	154	1	45	10	360	- -	30	-	31	-
Kilcock - - - - -	30	3	10	-	-	2	98	- -	10	-	3	-
Kildare - - - - -	40	4	23	-	-	3	90	- -	10	-	6	-
Kilkenny - - - - -	108	10	78	2	98	12	334	- -	-	-	31	-
Killarney - - - - -	100	25	199	-	-	14	514	- -	60	-	45	-
Killucan - - - - -	65	14	105	-	-	1	95	- -	30	-	13	-
Kilmallock - - - - -	70	15	108	-	-	10	342	- -	25	-	17	-
Kilrush - - - - -	65	4	50	-	-	1	75	- -	15	-	18	-
Kingstown - - - - -	175	4	71	3	206	15	701	- -	-	-	25	-
Kinsale - - - - -	60	4	18	-	-	4	125	- -	39	-	13	-
Larne - - - - -	60	11	75	-	-	2	56	- -	25	-	16	-
Letterkenny - - - - -	75	33	176	-	-	8	312	- -	40	-	25	-
Limavady - - - - -	40	1	3	-	-	2	64	- -	5	-	6	-
Limerick - - - - -	350	67	585	11	832	48	1,995	- -	-	-	55	-
Carried forward - - -	6,812	1,077	8,247	61	4,649	686	26,812	- -	2,231	-	1,908	107

* Including 2 l. compensation for loss of Private Box and Bag Rents.

† Including 15 l. 13 s. 4 d. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—*continued.*

					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Cork	1 First Class Clerk - and for Packet Duty - 3 Second Class Clerks - 10 Sorting Clerks, viz.: 3 First Section - 7 Second Section - 1 Head Letter Carrier - 16 Letter Carriers - 5 Auxiliary Sorters - 2 Auxiliary Letter Carriers - 1 Letter Carrier at Sub-Office - 2 - Ditto - 1 Auxiliary Letter Carrier at Sub-Office - 16 Rural Post Letter Carriers - Allowance for Macroom Day Mail Station Service - Allowance for clearing Passage Letter Box on Sundays, 1s. per week. Allowance for evening Collection from Barrackton R. O., 3s. per week. Extra Allowance to 3 Letter Carriers as Stampers and Porters, 2s. p'wk. each. Medical Officer, 8s. 6d. per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instru- ments as may be required, estimated at 15l. per annum. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 319 l. per annum.	6l.	180l. p' ann. 10l. p' ann. 110l. p' ann. 31s. p' week. 24s. p' week. 24s. p' week. 20s. p' week. 10s. 6d. p' wk 8s. p' week. 14s. p' week. 9s. p' week. 6s. p' week. 44l. l. p' ann. 1s. 6d. p' wk.	
-	-	-	331	27,867			140l.	-	
-	-	-	130	4,132			90l.	4l.	
-	-	-	-	248			25s.	1s. 6d.	
-	-	-	-	238			18s.	1s.	
-	-	-	-	374			16s.	1s.	
-	-	-	45	1,279			-	-	
-	-	-	-	218			-	-	
-	-	-	24	630	Drogheda	1 Clerk - 3 Letter Carriers - 1 Letter Carrier at Sub-Office - 17 Rural Post Letter Carriers - Station Messenger - Allowance for Rural Delivery - Allowance at Castle-Bellingham for taking charge of Bags, 1s. per week. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 65 l. p' ann.	16s. 11s.	1s. 6d.	26s. p' week. 14s. p' week. 9s. p' week. 490 l. p' ann. 9s. p' week. 4s. p' week.
-	-	-	19	811			-	-	
-	-	-	-	165			-	-	
-	-	-	-	449	Dundalk	1 Clerk - 2 Letter Carriers - 1 Auxiliary - 1 Porter - 7 Rural Post Letter Carriers - 1 Letter Carrier - 5 Rural Post Letter Carriers - Allowance for Rural Delivery, &c. - Meeting the Limerick Train - 1 Railway Messenger - 1 Auxiliary Letter Carrier - Weekly Allowances to Sub-Postmasters, &c., for Delivery, 44 l. per annum.	16s. 11s.	1s. 6d.	26s. p' week. 15s. p' week. 10s. p' week. 12s. p' week. 175 l. p' ann. 16s. p' week. 134 l. p' ann. 14s. p' week. 6 l. a year. 10s. p' week. 8s. p' week.
-	-	-	27	681			-	-	
-	-	-	-	397	Ennis	2 Letter Carriers - 3 Rural Post Letter Carriers - Allowance for Station Service - Allowance for Rural Delivery - Allowance for Garvey Delivery - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 57 l. p' ann.	12s.	6d.	175 l. p' ann. 16s. p' week. 134 l. p' ann. 14s. p' week.
-	-	-	30	611			-	-	
-	-	-	-	91			-	-	
-	-	-	-	396	Enniskillen	2 Letter Carriers - 3 Rural Post Letter Carriers - Allowance for Station Service - Allowance for Rural Delivery - Allowance for Garvey Delivery - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 57 l. p' ann.	11s.	6d.	15s. p' week. 85l. p' ann. 10l. p' ann. 6s. p' week. 5s. p' week.
-	-	-	-	226			-	-	
-	-	-	-	107			-	-	
-	-	-	-	246	Galway	3 Clerks - 5 Letter Carriers - 8 Rural Post Letter Carriers - Allowance for Rural Delivery, &c. - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 106 l. per annum.	16s. 12s.	1s. 6d.	26s. p' week. 16s. p' week. 192 l. p' ann. 9s. 8d. p' wk.
-	-	-	55	1,058			-	-	
-	-	-	-	543	Kilkenny	2 Clerks - 2 Letter Carriers - 1 Auxiliary Letter Carrier - 9 Rural Post Letter Carriers - Allowances for Station Service, &c. - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 l. p' ann.	16s. 12s.	1s. 6d.	26s. p' week. 16s. p' week. 8s. p' week. 246l. p' ann. 9s. p' week.
-	-	-	-	296			-	-	
-	-	-	-	725			-	-	
-	-	-	-	151	Kingstown	3 Clerks - One to rise to - 12 Letter Carriers - 2 Auxiliary Letter Carriers at Sub-Office - 1 Bag Collector at Sub-Office - Allowances for Wall Letter Box Collections - Allowances to Letter Carriers for Train Fare to Killiney, &c. - Allowance for Conveyance of Packet Bag on Sundays, 1s. per week. Weekly Allowance at Sub-Office, 2 l. 12s. per annum.	18s. 16s.	1s. 6d. 1s.	33s. p' week. 35s. p' week. 21s. p' week. 11s. p' week. 8s. p' week. 8s. p' week. 3s. 6d. p' wk. 6s. p' week.
-	-	-	48	747			-	-	
-	-	-	-	918			-	-	
-	-	-	-	303			-	-	
-	-	-	-	562			-	-	
-	-	-	-	223			-	-	
-	-	-	50	1,228	Limerick	1 First Class Clerk - 2 Second Class Clerks { one - 8 Sorting Clerks, viz.: { one - 3 First Section - 5 Second Section - 9 Letter Carriers - 4 Auxiliary Sorters - 1 Auxiliary Letter Carrier - 33 Rural Post Letter Carriers - Extra Allowance to 2 Letter Carriers as Stampers - Extra Allowance to Head Letter Carrier - Allowance for Letter Box Collections - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 486 l. per annum. Medical Officer, 8s. 6d. per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 12 l. per annum. Watchman, 5s. per week.	120l. 90l. 80l.	5l. 4l. 3l.	150l. p' ann. 110 l. p' ann. 100l. p' ann. 31s. p' week. 24s. p' week. 18s. p' week. 10s. p' week. 10s. p' week. 904 l. p' ann. 2s. p' wk each. 2s. p' week. 1s. p' wk.
-	-	-	-	232			25s.	1s. 6d.	
-	-	-	-	628			18s.	1s.	
-	-	-	-	118			14s.	-	
-	-	-	110	3,927			-	-	
-	-	-	869	51,635			-	-	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 6,812	1,077	£. 8,247	61	£. 4,649	686	£. 26,812	£. -	£. 2,231	£. -	£. 1,908	£. 107
Lisburn - - - - -	95	33	263	1	46	19	638	-	30	-	28	-
Londonderry - - - -	350	50	326	5	362	22	806	-	-	-	28	-
Longford - - - - -	90	8	52	-	-	7	207	-	30	-	14	-
Loughrea - - - - -	40	8	34	-	-	4	143	-	20	-	10	-
Lurgan - - - - -	90	18	117	-	-	11	400	-	65	-	21	-
Magherafelt - - - -	50	7	51	-	-	2	68	-	-	-	9	-
Mallow - - - - -	120	25	212	3	190	16	592	-	-	-	40	-
Maryborough - - - -	50	3	21	-	-	3	70	-	20	-	13	-
Midleton - - - - -	*77	6	55	-	-	4	149	-	20	-	15	-
Moate - - - - -	60	7	60	-	-	8	249	-	30	-	12	-
Monaghan - - - - -	†101	21	137	-	-	8	292	-	40	-	26	-
Monasterevan - - - -	50	2	10	-	-	2	95	-	-	-	5	-
Mountrath - - - - -	50	4	19	-	-	5	150	-	-	-	7	-
Moy - - - - -	40	7	30	-	-	5	133	-	-	-	5	-
Mullingar - - - - -	90	16	122	-	-	10	301	-	60	-	29	-
Naas - - - - -	65	7	35	-	-	5	188	-	35	-	15	-
Navan - - - - -	195	17	81	-	-	7	274	-	30	-	18	-
Nenagh - - - - -	80	8	32	-	-	9	265	-	35	-	* 16	-
Newbridge - - - - -	70	5	48	-	-	4	166	-	40	-	15	-
New Ross - - - - -	60	7	46	-	-	6	188	-	35	-	13	-
Newry - - - - -	219	43	364	3	167	19	788	-	25	-	43	-
Newtownards - - - -	70	7	46	-	-	4	121	-	25	-	11	-
Newtown Stewart - - -	40	9	51	-	-	4	162	-	-	-	6	-
Omagh - - - - -	125	38	316	1	47	14	562	-	40	-	28	-
Oranmore - - - - -	60	9	85	-	-	3	93	-	25	-	10	-
Qvcca - - - - -	22	-	-	-	-	1	44	-	10	-	3	-
Pallasgreen - - - - -	30	5	33	-	-	3	122	-	10	-	5	-
Parsonstown - - - -	75	9	45	-	-	6	198	-	25	-	11	-
Piltown - - - - -	50	7	57	-	-	5	175	-	20	-	10	-
Portadown - - - - -	125	34	282	1	47	13	495	-	40	-	37	-
Portarlinton - - - -	50	8	31	-	-	7	188	-	30	-	14	-
Queenstown - - - - -	120	-	-	1	71	3	160	-	30	-	-	-
Rathdrum - - - - -	50	7	48	-	-	3	156	-	20	-	7	-
Roscommon - - - - -	60	10	65	-	-	6	176	-	40	-	12	-
Roscrea - - - - -	100	16	123	-	-	13	490	-	35	-	19	-
Carried forward - - -	9,731	1,533	11,544	76	5,579	947	36,116	-	3,096	-	2,463	107

* Including 7*l.* compensation for loss of Private Box and Bag Rents.† Including 11*l.* 4*s.* compensation for loss of Private Box and Bag Rents.‡ Including 20*l.* 10*s.* compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—continued.

Water, e In- ance, and thes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
			869	51,685	Lisburn	1 Clerk - - - - -	16 s.	1 s.	26s.p/week.
						1 Letter Carrier - - - - -	11 s.	6 d.	14s.p/week.
			21	1,121		1 Night Porter - - - - -	-	-	14s.p/week.
			101	1,973		2 Letter Carriers at Sub-Offices - - - - -	-	-	10s.&9s.p/wk.
				393		15 Rural Post Letter Carriers - - - - -	-	-	402l. p' ann.
				247		Allowance for conveyance of Drogheda and Hillsboro' Bags on Sundays.	-	-	3s. p' week.
				693		Ditto for Morning Delivery - - - - -	-	-	1 s. p' week.
				178		Weekly Allowances to Sub-Postmaster and others for Delivery, 105 l. p' ann.	-	-	105 l. p' ann.
				1,210	Londonderry	1 First Class Clerk - - - - -	100 l.	5 l.	130l. p' ann.
				174		4 Second Class Clerks - - - - -	18 s.	1 s. 6 d.	30s.p/week.
				316		(one to rise to) - - - - -	-	-	33s.p/week.
				411		Allowance to one Clerk for sleeping in Office.	-	-	2s. 6d. p'wk.
				596		1 Sorter - - - - -	16 s.	1 s.	24s.p/week.
				160		1 Boy Sorter - - - - -	-	-	10s.p/week.
				226		1 Auxiliary Sorter - - - - -	-	-	7s. p/week.
				208		1 Ditto - - - - -	-	-	8s. p/week.
				687		1 Stamper - - - - -	14 s.	6 d.	18s. p' week.
						Ditto allowance in lieu of uniform.	-	-	2s. p' week.
						5 Letter Carriers - - - - -	14 s.	6 d.	18s. p/week.
						1 Auxiliary Letter Carrier - - - - -	-	-	13s. p/week.
						1 Porter and Railway Messenger - - - - -	-	-	14s. p/week.
						10 Rural Post Letter Carriers - - - - -	-	-	277l. p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 81 l. per annum.	-	-	81 l. p' ann.
					Lurgan	2 Letter Carriers - - - - -	11 s.	5 d.	14s.p/week.
						Allowance for Delivery at Waringstown.	-	-	7l. p' ann.
						9 Rural Post Letter Carriers - - - - -	-	-	242l. p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, 84 l. p' ann.	-	-	84 l. p' ann.
					Mallow	1 Clerk - - - - -	20 s.	1 s.	33s.p/week.
						2 Clerks - - - - -	18 s.	1 s.	30s.p/week.
						1 Letter Carrier - - - - -	-	-	12s.p/week.
						1 Auxiliary Letter Carrier - - - - -	-	-	7s.p/week.
						14 Rural Post Letter Carriers - - - - -	-	-	404l. p' ann.
						Allowance for Rural Delivery - - - - -	-	-	7s. p/week.
						Allowance for clearing Letter Boxes - - - - -	-	-	1s. p/week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 117 l. per annum.	-	-	117 l. p' ann.
					Newry	1st Clerk - - - - -	20 s.	1 s. 6 d.	36s.p/week.
						2nd Ditto - - - - -	16 s.	1 s. to 21s., and then by 1s. 6d. to 30s. p' week.	1s. 6d. to 30s. p' week.
						3rd Ditto - - - - -	16 s.	1 s. to 21s., and then by 1s. 6d. to 26s. p' week.	1s. 6d. to 26s. p' week.
						3 Letter Carriers - - - - -	12 s.	6 d.	16s.p/week.
						1 Boy Sorter - - - - -	-	-	10s.p/week.
						1 Porter - - - - -	-	-	15s.p/week.
						1 Letter Carrier at Sub-Office - - - - -	-	-	10s.p/week.
						Station Service - - - - -	-	-	3s. p/week.
						13 Rural Post Letter Carriers - - - - -	-	-	348l. p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 232 l. per annum.	-	-	232 l. p' ann.
					Omagh	1 Clerk - - - - -	16 s.	1 s.	26s.p/week.
						1 Letter Carrier - - - - -	-	-	13s.p/week.
						1 Railway Messenger - - - - -	-	-	14s.p/week.
						2 Letter Carriers at Sub-Offices - - - - -	-	-	10s. and 8s. p' week.
						10 Rural Post Letter Carriers - - - - -	-	-	290l. p' ann.
						Allowance for Fintona Mail Station Service.	-	-	6d. p/week.
						Allowance for Rural Delivery - - - - -	-	-	4s. 6d. p/wk.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 128 l. per annum.	-	-	128 l. p' ann.
					Portadown	1 Clerk - - - - -	16 s.	1 s.	26s.p/week.
						2 Letter Carriers - - - - -	11 s.	5 d.	15s.p/week.
						1 Letter Carrier at Sub-Office - - - - -	-	-	11s.p/week.
						1 Ditto - - - - -	-	-	8s.p/week.
						1 Ditto - - - - -	-	-	6s.p/week.
						1 Railway Messenger - - - - -	-	-	11s.p/week.
						7 Rural Post Letter Carriers - - - - -	-	-	194l. p' ann.
						Allowance for Rural Delivery - - - - -	-	-	7s. p/week.
						Ditto - ditto - - - - -	-	-	4s.p/week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 95 l. per annum.	-	-	95 l. p' ann.
					Queenstown	1 Clerk - - - - -	25 s.	1 s. 6 d.	31s.p/week.
						2 Letter Carriers - - - - -	14 s.	1 s.	18s.p/week.
						1 Auxiliary Letter Carrier - - - - -	-	-	10s.p/week.
						Allowance for Rural Delivery - - - - -	-	-	7s.p/week.
						Ditto - ditto - - - - -	-	-	7s.p/week.
						Allowance for Clearing Letter Box and Station Service on Sundays, 2s. per week.	-	-	2s. p' week.
			1,275	69,911					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - - -	9,731	1,533	11,544	76	5,579	947	36,116	- -	3,096	-	2,463	107
Skibbereen - - - -	55	11	52	-	-	3	100	- -	25	-	13	-
Sligo - - - -	90	11	66	-	-	8	237	- -	80	-	30	-
Strabane - - - -	*112	37	320	-	-	11	390	- -	50	-	32	-
Swinsfeld - - - -	60	6	26	-	-	4	132	- -	35	-	8	-
Tallow - - - -	†52	2	14	-	-	1	90	- -	-	-	4	-
Templemore - - - -	70	7	46	-	-	5	184	- -	40	-	10	-
Thomastown - - - -	50	7	56	-	-	8	300	- -	20	-	9	-
Thurles - - - -	90	19	172	-	-	11	383	- -	60	-	17	-
Tipperary - - - -	75	9	34	-	-	9	344	- -	40	-	23	-
Tralee - - - -	102	13	77	-	-	9	327	- -	50	-	31	-
Tuam - - - -	90	8	65	-	-	5	144	- -	50	-	17	-
Tullamore - - - -	70	9	76	-	-	4	190	- -	30	-	14	-
Virginia - - - -	55	10	53	-	-	6	243	- -	12	-	10	-
Waterford - - - -	200	16	122	3	185	21	735	- -	-	-	15	20
Westport - - - -	†69	9	41	-	-	6	184	- -	30	-	13	-
Wexford - - - -	105	13	58	-	-	6	238	- -	70	-	4	-
Wicklow - - - -	65	4	35	-	-	6	180	- -	25	-	14	-
Youghal - - - -	65	2	15	-	-	3	139	- -	30	-	15	-
For Incidental Expenses -	-	-	-	-	-	-	-	1,200	-	300	-	-
	11,206	1,726	12,872	79	5,764	1,073	40,656	1,200	3,743	300	2,742	127
Probable Increase - -	300	-	200	-	-	-	1,500	100	100	-	-	-
TOTALS - - -	11,506	1,726	13,072	79	5,764	1,073	42,156	1,300	3,843	300	\$2,742	127
Sub-Postmasters - -	13,072											
Clerks - - -	5,764											
Letter Carriers, &c. -	42,156											
Incidental Salaries - -	1,300											
TOTAL SALARIES } and WAGES - - } £.	73,798											

* Including 7 l. 11 s. 8 d. compensation for loss of Private Box and Bag Rents.

† Including 5 l. 5 s. compensation for loss of Private Box and Bag Rents, and 1 l. 10 s. for loss of Late Letter Fees.

‡ Including 9 l. 9 s. compensation for loss of Private Box and Bag Rents.

§ At the rate of 1 l. per cent.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1877—continued.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	1,275	69,911	Waterford - -	1 Clerk - - - - -	18 s.	1 s.	33s. p' week.
-	-	-	-	245		2 Clerks - - - - -	18 s.	1 s.	30s. p' week.
-	-	-	30	533		1 Sorter - - - - -	16 s.	1 s.	20s. p' week.
-	-	-	-	904		1 Stamper - - - - -	14 s.	6 d.	18s. p' week.
-	-	-	-	261		3 Letter Carriers - - - -	14 s.	1 s.	18s. p' week.
-	-	-	-	160		1 Auxiliary Letter Carrier - - -	-	-	7s. p' week.
-	-	-	-	350		12 Rural Post Letter Carriers - -	-	-	311 l. p' ann.
-	-	-	-	435		2 Letter Carriers at Sub-Offices -	-	-	9s. p' week.
-	-	-	17	533		1 Auxiliary Carrier at Sub-Offices, 1 July to 30 September.	-	-	4 s. p' week.
-	-	-	27	614		Allowance for Tramore Station Service.	-	-	4s. 6d. p' wk.
-	-	-	-	366		Allowance for meeting Dunmore East D. M. Car.	-	-	3l. p' ann.
-	-	-	-	380		Allowance for meeting Steamer, Station Service, and clearing Letter Boxes on Sundays.	-	-	3s. 6d. p' wk.
-	-	-	-	373		Allowance for clearing Grants- town Wall-box.	-	-	2s. p' week.
-	-	-	55	1,332		Sunday Station Service - - -	-	-	1s. 6d. p' wk.
-	-	-	-	337		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 99 l. per annum.	-	-	-
-	-	-	26	501		2 Letter Carriers - - - -	12 s.	6 d.	16s. p' week.
-	-	-	-	319		1 Auxiliary Letter Carrier - - -	-	-	7s. p' week.
-	-	-	-	264		3 Rural Post Letter Carriers - -	-	-	83 l. p' ann.
1	40	-	50	1,591		Allowance for Wall-box Collection (Sundays) -	-	-	6 d. p' week.
1	40	-	1,480	80,131		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 48 l. per annum.	-	-	-
-	-	-	100	2,300	Wexford - - -	2 Letter Carriers - - - -	12 s.	6 d.	16s. p' week.
-	-	-	-	-		1 Auxiliary Letter Carrier - - -	-	-	7s. p' week.
-	-	-	-	-		3 Rural Post Letter Carriers - -	-	-	83 l. p' ann.
1	40	-	1,580	82,431		Allowance for Wall-box Collection (Sundays) -	-	-	6 d. p' week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 48 l. per annum.	-	-	-

POST OFFICE—*continued.*Sub-Head (C.)—*continued.*

PROVINCIAL ESTABLISHMENTS IN SCOTLAND

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Edinburgh, Sorting Office	£.	31	£. 382	-	£. -	28	£. 1,408	£. -	£. -	£. 463	£. -	
Aberdeen - - - -	400	87	877	17	1,329	65	3,137	-	-	257	-	
Aberfeldy - - - -	50	3	24	-	-	4	214	-	20	8	-	
Airdrie - - - -	90	6	30	-	-	8	431	-	40	19	-	
Alloa - - - -	90	4	47	-	-	9	352	-	35	33	-	
Annan - - - -	85	5	19	-	-	8	324	-	25	14	-	
Anstruther - - - -	56	7	89	-	-	5	201	-	10	17	-	
Arbroath - - - -	146	8	62	1	74	9	389	-	73	5	-	
Ardgay - - - -	30	4	52	-	-	2	124	-	5	6	-	
Ardrossan - - - -	81	6	72	-	-	4	218	-	50	33	-	
Auchterarder - - - -	55	4	19	-	-	6	260	-	20	9	-	
Ayr - - - -	200	8	81	4	239	16	846	-	-	9	25	
Ayton - - - -	60	7	89	-	-	10	453	-	30	14	-	
Banff - - - -	113	11	111	1	73	10	432	-	20	31	-	
Bathgate - - - -	70	9	92	-	-	6	361	-	25	19	-	
Beauly - - - -	45	9	39	-	-	2	56	-	20	9	-	
Beith - - - -	55	-	-	-	-	2	78	-	15	7	-	
Biggar - - - -	68	7	33	-	-	6	260	-	20	11	-	
Blair Athole - - - -	30	2	13	-	-	2	98	-	-	5	-	
Blairgowrie - - - -	70	8	53	-	-	5	196	-	20	16	-	
Brechin - - - -	60	7	34	-	-	7	352	-	40	14	-	
Bridge of Allan - - - -	60	-	-	-	-	3	133	-	30	17	-	
Bridge of Earn - - - -	40	4	26	-	-	4	142	-	10	6	-	
Broadford - - - -	50	4	23	-	-	3	157	-	20	4	-	
Burntisland - - - -	55	1	20	-	-	2	99	-	26	12	-	
Campbeltown - - - -	65	4	33	-	-	5	189	-	10	18	-	
Carlisle - - - -	50	-	-	-	-	2	157	-	15	6	-	
Castle Douglas - - - -	100	17	176	-	-	8	430	-	40	21	-	
Coatbridge - - - -	110	1	5	-	-	5	290	-	60	25	-	
Cockburnspath - - - -	20	2	13	-	-	3	122	-	-	3	-	
Carried forward - - -	2,424	266	2,514	23	1,715	249	11,909	-	679	1,111	25	

POST OFFICE—continued.

Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1877.

Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	-	2,253	Aberdeen	2 Clerks - - - - -	120 l.	5 l.	160 l.
-	-	-	-	-	-	3 Ditto - - - - -	37 s.	2 s.	44 s.
-	-	-	35	6,035	-	Sorters { 6 Upper Section - - - - -	26 s.	1 s. 6 d.	35 s.
-	-	-	-	316	-	6 Lower Section - - - - -	20 s.	1 s.	25 s.
-	-	-	-	610	-	22 Letter Carriers - - - - -	18 s.	1 s.	22 s.
-	-	-	-	557	-	Extra allowance to 4 Stampers, 1 s. 6 d. a week each.	-	-	-
-	-	-	-	467	-	1 Assistant Stamper - - - - -	-	-	10 s.
-	-	-	-	373	Airdrie	2 Suburban Letter Carriers, 16 s. a week each.	-	-	-
-	-	-	-	789	-	Medical Officer, 8 s. 6 d. per man, 20 l. (estimated).	-	-	-
-	-	-	40	217	-	41 Rural Messengers, and other allowances 1,806 l. a year.	-	-	-
-	-	-	-	454	Alloa	2 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	363	-	1 Auxiliary Carrier - - - - -	-	-	9 s.
-	-	-	30	1,430	-	5 Rural Messengers, &c., 308 l. a year.	-	-	-
-	-	-	-	646	Arbroath	3 Letter Carriers - - - - -	14 s.	1 s.	18 s.
-	-	-	-	780	-	6 Rural Messengers, &c., 229 l. a year.	-	-	-
-	-	-	-	567	Ardrossan	1 Clerk - - - - -	18 s.	1 s.	24 s., then by 1 s. 6 d. to 30 s.
-	-	-	-	169	-	3 Letter Carriers - - - - -	14 s.	1 s.	18 s.
-	-	-	-	392	-	6 Rural Messengers, &c., 250 l. a year.	-	-	-
-	-	-	-	146	Ardrossan	1 Letter Carrier - - - - -	16 s.	1 s.	18 s.
-	-	-	-	355	-	3 Rural Messengers, &c., 173 l. a year.	-	-	-
-	-	-	-	520	Auchterarder	2 Letter Carriers - - - - -	12 s.	6 d.	14 s.
-	-	-	-	240	-	4 Rural Messengers, 186 l. a year.	-	-	-
-	-	-	-	224	Ayr	3 Clerks - - - - -	18 s.	1 s. 6 d.	83 s.; one to rise to 37 s.
-	-	-	-	254	-	1 Boy Clerk, 14 s.	-	-	20 s.
-	-	-	-	212	-	7 Letter Carriers - - - - -	16 s.	1 s.	16 s.
-	-	-	-	315	-	1 Letter Carrier at fixed wages.	-	-	-
-	-	-	-	228	-	Extra allowance to 2 Stampers, 2 s. a week.	-	-	-
-	-	-	25	515	-	8 Rural Messengers, &c., 449 l. a year.	-	-	-
-	-	-	-	158	Banff	1 Clerk - - - - -	18 s.	1 s. 6 d.	30 s.
-	-	-	-	20,507	Bathgate	1 Letter Carrier - - - - -	16 s.	1 s.	18 s.
-	-	-	-	-	-	5 Rural Messengers, &c., 314 l. a year.	-	-	-
-	-	-	-	-	Brechin	2 Letter Carriers - - - - -	14 s.	6 d.	16 s.
-	-	-	-	-	-	5 Rural Messengers, &c., 271 l. a year.	-	-	-
-	-	-	-	-	Bridge of Allan	2 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	-	-	1 Rural Messenger, &c., 39 l. a year.	-	-	-
-	-	-	-	-	Coatbridge	3 Letter Carriers - - - - -	18 s.	1 s.	20 s.
-	-	-	-	-	-	2 Rural Messengers, &c., 136 l. a year.	-	-	-
-	-	-	130	20,507	-	-	-	-	-

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Ler- sed to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 2,424	266	£. 2,514	23	£. 1,715	249	£. 11,909	£. -	£. 679	£. -	£. 1,111	£. 25
Coldstream - - - -	70	10	65	-	-	7	306	-	25	-	12	-
Craigellachie - - -	44	19	209	-	-	8	378	-	10	-	21	-
Crieff - - - - -	100	12	117	1	47	10	429	-	20	-	33	-
Cumnock (Old) - - -	50	3	16	-	-	5	264	-	15	-	12	-
Cupar Angus - - - -	50	3	34	-	-	5	167	-	15	-	9	-
Cupar Fife - - - - -	107	12	64	-	-	10	432	-	65	-	22	-
Dalbeattie - - - - -	70	8	71	-	-	2	170	-	20	-	10	-
Dalkeith - - - - -	75	10	109	-	-	13	521	-	26	-	23	-
Dalry - - - - -	60	-	-	-	-	2	94	-	10	-	7	-
Denny - - - - -	55	4	17	-	-	5	210	-	15	-	7	-
Dingwall - - - - -	100	27	279	1	59	6	302	-	20	-	30	-
Drem - - - - -	30	4	33	-	-	4	148	-	10	-	4	-
Dumbarton - - - - -	70	9	171	-	-	7	445	-	20	-	35	-
Dumfries - - - - -	223	24	149	5	347	22	1,168	-	37	-	16	-
Dunbar - - - - -	76	3	25	-	-	4	183	-	26	-	14	-
Dunblane - - - - -	41	1	10	-	-	2	81	-	-	-	7	-
Dundee - - - - -	270	22	258	11	948	45	2,284	-	-	-	184	-
Dunfermline - - - -	145	13	109	1	79	11	501	-	40	-	16	-
Dunkeld - - - - -	50	9	48	-	-	6	303	-	40	-	7	-
Dunoon - - - - -	80	-	-	-	-	4	136	-	20	-	13	-
Dunse - - - - -	75	3	21	-	-	7	287	-	20	-	15	-
Ecclefechan - - - - -	40	4	18	-	-	6	253	-	15	-	7	-
Elgin - - - - -	115	9	98	-	-	-	357	-	91	-	38	-
Ellon - - - - -	45	8	40	-	-	4	214	-	20	-	9	-
Falkirk - - - - -	100	12	112	1	59	13	634	-	16	-	40	-
Fochabers - - - - -	50	8	101	-	-	7	322	-	30	-	16	-
Fordoun - - - - -	40	6	63	-	-	4	185	-	6	-	9	-
Forfar - - - - -	125	9	44	-	-	7	309	-	45	-	21	-
Forres - - - - -	60	10	45	-	-	7	296	-	40	-	20	-
Fort George Station -	36	3	32	-	-	2	93	-	-	-	6	1
Fort William - - - -	100	24	189	-	-	14	709	-	50	-	24	-
Fraserburgh - - - - -	60	3	23	-	-	4	166	-	25	-	23	-
Galashiels - - - - -	70	2	7	-	-	5	231	-	50	-	26	-
Girvan - - - - -	70	6	57	-	-	6	318	-	30	-	15	-
Carried forward - - -	5,176	566	5,148	43	3,254	519	24,805	-	1,551	-	1,862	26

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—*continued.*

Water, Fire In- surance, and Lites.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£. 130	£. 20,507					
-	-	-	-	478	Crieff - - -	1 Clerk - - - - - 1 Letter Carrier - - - 1 Auxiliary Letter Carrier - 9 Rural Messengers, &c., 361 <i>l.</i> a year.	16 <i>s.</i> 14 <i>s.</i>	1 <i>s.</i> 6 <i>d.</i>	26 <i>s.</i> 16 <i>s.</i> 10 <i>s.</i>
-	-	-	26	772					
-	-	-	-	357	Cupar Fife - - -	2 Letter Carriers - - - 8 Rural Messengers, &c., 348 <i>l.</i> a year.	14 <i>s.</i>	6 <i>d.</i>	16 <i>s.</i>
-	-	-	-	275					
-	-	-	-	690	Dalkeith - - -	2 Letter Carriers - - - 11 Rural Messengers, &c., 427 <i>l.</i> a year.	16 <i>s.</i>	1 <i>s.</i>	18 <i>s.</i>
-	-	-	-	341					
-	-	-	-	754	Dingwall - - -	1 Clerk - - - - -	18 <i>s.</i>	1 <i>s.</i> 6 <i>d.</i>	28 <i>s.</i>
-	-	-	-	171					
-	-	-	-	304	Dumbarton - - -	2 Letter Carriers - - - 5 Rural Messengers, &c., 351 <i>l.</i> a year.	16 <i>s.</i>	1 <i>s.</i>	18 <i>s.</i>
-	-	-	-	790					
-	-	-	-	225	Dumfries - - -	1 Clerk - - - - - 4 Clerks - - - - - 7 Letter Carriers - - - 15 Rural Messengers, &c., 862 <i>l.</i> a year.	90 <i>l.</i> 18 <i>s.</i> 14 <i>s.</i>	4 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> 1 <i>s.</i>	110 <i>l.</i> 33 <i>s.</i> 18 <i>s.</i>
-	-	-	92	2,032					
-	-	-	-	324					
-	-	-	-	139	Dundee - - -	1 Clerk - - - - - 2 Clerks - - - - - 4 Sorting Clerks - - - 4 Ditto - - - - - 26 Letter Carriers - - - 2 Stampers, 1 <i>s.</i> 6 <i>d.</i> a week each. 5 S. O. Letter Carriers - - 14 Rural Messengers, &c., 646 <i>l.</i> a year. Medical Officer, 8 <i>s.</i> 6 <i>d.</i> per man, 20 <i>l.</i> (estimated).	120 <i>l.</i> 37 <i>s.</i> 27 <i>s.</i> 20 <i>s.</i> 18 <i>s.</i> 16 <i>s.</i>	5 <i>l.</i> 2 <i>s.</i> 1 <i>s.</i> 6 <i>d.</i> 1 <i>s.</i> 1 <i>s.</i> 1 <i>s.</i>	160 <i>l.</i> 44 <i>s.</i> 35 <i>s.</i> 25 <i>s.</i> 22 <i>s.</i> 18 <i>s.</i>
-	-	-	63	4,007					
-	-	-	40	930					
-	-	-	-	448					
-	-	-	-	249					
-	-	-	-	418					
-	-	-	-	333	Dunfermline - - -	1 Clerk - - - - - 4 Letter Carriers - - - 7 Rural Messengers, &c., 316 <i>l.</i> a year.	18 <i>s.</i> 16 <i>s.</i>	1 <i>s.</i> 6 <i>d.</i> 1 <i>s.</i>	30 <i>s.</i> 18 <i>s.</i>
-	-	-	49	748					
-	-	-	-	328					
-	-	-	-	50	Elgin - - - - -	2 Letter Carriers - - - 4 Rural Messengers, &c., 269 <i>l.</i> a year.	14 <i>s.</i>	6 <i>d.</i>	18 <i>s.</i>
-	-	-	-	1,011					
-	-	-	-	519	Falkirk - - - - -	1 Clerk - - - - - 3 Letter Carriers - - - Extra Allowance to Stamper, 1 Auxiliary Letter Carrier - 9 Rural Messengers, &c., 471 <i>l.</i> a year.	18 <i>s.</i> 16 <i>s.</i> 1 <i>s.</i> 6 <i>d.</i> a week.	1 <i>s.</i> 6 <i>d.</i> 1 <i>s.</i>	28 <i>s.</i> 18 <i>s.</i> 8 <i>s.</i>
-	-	-	-	303					
-	-	-	-	544					
-	-	-	-	461					
-	-	-	-	168	Forfar - - - - -	2 Letter Carriers - - - 5 Rural Messengers, &c., 228 <i>l.</i> a year.	14 <i>s.</i>	6 <i>d.</i>	16 <i>s.</i>
-	-	-	-	1,072					
-	-	-	-	297					
-	-	-	-	384	Galashiels - - -	3 Letter Carriers - - - 2 Rural Messengers, &c., 108 <i>l.</i> a year.	14 <i>s.</i>	6 <i>d.</i>	16 <i>s.</i>
-	-	-	-	490					
-	-	-	450	42,272					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward - -	5,176	566	5,148	43	3,254	519	24,805	- -	1,551	-	1,862	26
Glasgow - - - -	900	84	1,230	120	10,661	345	16,624	- -	-	-	580	318
Golspie - - - -	50	9	108	-	-	6	284	- -	40	-	14	-
Greenock - - - -	463	50	555	16	1,172	56	2,629	- -	-	-	105	130
Grangemouth - - -	45	-	-	-	-	2	86	- -	10	-	25	-
Haddington - - - -	60	4	31	-	-	9	361	- -	26	-	20	-
Hamilton - - - -	90	8	108	1	59	9	629	- -	18	-	42	-
Hawick - - - -	110	9	54	1	55	11	470	- -	32	-	35	-
Helensburgh - - -	100	3	39	-	-	8	382	- -	45	-	32	-
Huntly - - - -	70	8	54	-	-	7	317	- -	30	-	13	-
Insch - - - -	40	8	48	-	-	4	206	- -	10	-	6	-
Inverary - - - -	50	10	80	-	-	4	354	- -	20	-	13	-
Inverness - - - -	310	42	423	11	747	24	1,100	- -	-	-	32	-
Inverury - - - -	50	2	8	-	-	-	118	- -	20	-	6	-
Irvine - - - -	60	2	36	-	-	5	225	- -	20	-	14	-
Jedburgh - - - -	80	2	11	-	-	8	296	- -	30	-	16	-
Johnstone - - - -	70	3	21	-	-	3	162	- -	20	-	16	-
Keith - - - -	80	5	24	-	-	6	236	- -	40	-	11	-
Kelso - - - -	100	10	48	1	79	14	603	- -	30	-	26	-
Kilmarnock - - - -	233	21	207	4	250	33	1,335	- -	30	-	33	-
Kingussie - - - -	62	9	94	-	-	3	186	- -	15	-	13	-
Kinross - - - -	52	7	49	-	-	8	267	- -	13	-	20	-
Kirkcaldy - - - -	130	13	166	1	52	12	621	- -	64	-	58	-
Kirkcudbright - - -	60	4	21	-	-	3	189	- -	25	-	10	-
Kirkwall - - - -	60	24	140	-	-	8	282	- -	20	-	8	-
Kirriemuir - - - -	45	2	7	-	-	5	247	- -	10	-	11	-
Ladybank - - - -	64	10	137	-	-	4	229	- -	20	-	15	-
Lairg - - - -	50	7	43	-	-	3	60	- -	15	-	8	-
Lanark - - - -	90	18	187	1	73	17	806	- -	15	-	41	-
Langholme - - - -	40	3	24	-	-	5	270	- -	10	-	14	-
Lasswade - - - -	40	5	56	-	-	7	259	- -	10	-	14	-
Lawrencekirk - - -	47	3	18	-	-	5	183	- -	15	-	8	-
Lerwick - - - -	169	28	122	-	-	6	233	- -	45	-	15	-
Leven - - - -	65	6	78	-	-	6	242	- -	20	-	22	-
Carried forward - - -	9,111	985	9,375	199	16,402	1,165	55,296	- -	2,269	-	3,158	474

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—continued.

					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire * Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Glasgow -	1 Chief Clerk - - - -	320 l.	15 l.	400 l.
-	-	-	450	42,272		2 Principal ditto - - - -	270 l.	10 l.	310 l.
-	-	-	-	30,313		2 Superintending ditto - - -	225 l.	10 l.	265 l.
-	-	-	-	496		3 Clerks, First Class - - - -	160 l.	10 l.	220 l.
-	-	-	75	5,129		5 Ditto, Second ditto - - - -	110 l.	5 l.	155 l.
-	-	-	-	166		18 Sorting Clerks, First Class -	37 s.	2 s.	44 s.
-	-	-	-	498		24 Ditto, Second ditto - - - -	29 s.	2 s.	36 s.
-	-	-	-	968		35 Ditto, Third ditto - - - -	20 s.	1 s. 6 d.	28 s.
-	-	-	22	826		1 Clerk, R. L. B. - - - -	37 s.	2 s.	44 s.
-	-	-	70	598		1 Ditto " - - - -	22 s.	1 s.	27 s.
-	-	-	-	484		2 Ditto " - - - -	14 s.	1 s.	21 s.
-	-	-	-	310		8 Risk Allowances for Sorting Clerks, 2 s. a week each.			
-	-	-	-	517		10 Boy Sorters, 14 s. a week each.			
-	-	-	-	2,660		3 Female Clerks, at Hillhead, at fixed wages.			
-	-	-	-	202		2 - Ditto - at Partick - ditto.			
-	-	-	-	355		6 - Ditto - at Hope-street - ditto.			
-	-	-	-	493		1 ditto, at Charing Cross - - -	14 s.	1 s.	21 s.
-	-	-	-	289		1 Inspector of Letter Carriers -	140 l.	10 l.	220 l.
-	-	-	-	391		3 Assistant ditto - - - -	100 l.	5 l.	135 l.
-	-	-	-	924		161 Letter Carriers - - - -	18 s.	1 s.	24 s.
-	-	-	-	2,178		With further rise to 26 s. a week, after 10 years' service.			
-	-	-	-	370		51 Auxiliary Letter Carriers, 14 s.			
-	-	-	-	401		50 Ditto, at 8 s. a week each.	18 s.	1 s.	20 s.
-	-	-	-	1,136		1 Labourer - - - -	18 s.	1 s.	20 s.
-	-	-	-	305		3 Female Servants, one at 14 s. a week, two at 12 s. a week.			
-	-	-	-	510		Medical Officer, 8 s. 6 d. each man, 120 l. (estimated).			
-	-	-	-	320		Allowance of 3 s. a week each to 14 Stampers.			
-	-	-	-	427		3 Watchmen (Police), 24 s. each.			
-	-	-	-	838		2 Boy Porters, 10 s. each.			
						2 Boy Messengers, 14 s. each.			
						47 Sub-Office Letter Carriers, 2,746 l. a year.			
						25 Rural Messengers, 1,186 l. a year.			
					Greenock -	1 Clerk - - - -	120 l.	5 l.	160 l.
						2 Clerks - - - -	37 l.	2 s.	44 s.
						4 Sorting ditto - - - -	27 s.	1 s. 6 d.	35 s.
						6 Ditto - - - -	20 s.	1 s.	25 s.
						3 Boy Clerks, at 14 s. a week each.			
						19 Letter Carriers - - - -	18 s.	1 s.	22 s.
						Extra Allowance to Two Stampers, 1 s. 6 d. a week each.			
						1 Mail Messenger - - - -	18 s.	1 s.	22 s.
						14 Auxiliary Letter Carriers, 7 s. a week each.			
						Medical Officer, 8 s. 6 d. per man, 20 l. (estimated).			
						22 Rural Messengers, &c., 1,286 l. a year.			
					Haddington -	2 Letter Carriers - - - -	14 s.	6 d.	16 s.
						7 Rural Messengers, 277 l. a year.			
					Hamilton -	1 Clerk - - - -	18 s.	1 s. 6 d.	28 s.
						3 Letter Carriers - - - -	16 s.	1 s.	18 s.
						1 Auxiliary ditto, at 7 s. a week.			
						5 Rural Messengers, &c., 470 l. a year.			
					Hawick -	1 Clerk - - - -	18 s.	1 s. 6 d.	30 s.
						2 Letter Carriers - - - -	14 s.	6 d.	18 s.
						1 Auxiliary ditto - - - -			9 s.
						9 Rural Messengers, &c., 357 l. a year.			
					Helensburgh -	3 Letter Carriers - - - -	16 s.	1 s.	18 s.
						1 Auxiliary ditto - - - -			11 s.
						4 Rural Messengers, &c., 216 l. a year.			
					Inverness -	1 Clerk - - - -	110 l.	5 l.	140 l.
						3 Sorting Clerks - - - -	27 s.	1 s. 6 d.	35 s.
						7 Ditto - - - -	18 s.	1 s.	25 s.
						14 s. Allowance for Sorting.			
						6 Letter Carriers - - - -	14 s.	1 s.	18 s.
						1 Sorter, in Summer - - - -			14 s.
						2 Auxiliary Letter Carriers - - -			6 s. and 10
						1 Stamper, 2 s. a week.			
						15 Rural Messengers, &c., 732 l. a year.			
					Irvine -	2 Letter Carriers - - - -	14 s.	1 s.	18 s.
						3 Rural Messengers, &c., 147 l. a year.			
					Jedburgh -	1 Letter Carrier - - - -	14 s.	6 d.	16 s.
						1 Auxiliary ditto - - - -			6 s.
						6 Rural Messengers, &c., 243 l. a year.			
					Kelso -	1 Clerk - - - -	18 s.	1 s. 6 d.	30 s.
						2 Letter Carriers - - - -	16 s.	1 s.	18 s.
						12 Rural Messengers, 512 l. a year.			
					Kilmarnock -	1 Clerk - - - -	18 s.	1 s. 6 d.	37 s.
						3 Clerks - - - -	18 s.	1 s. 6 d.	33 s.
						7 Letter Carriers - - - -	14 s.	1 s.	18 s.
						4 Auxiliary ditto, at 8 s. a week each.			
						22 Rural Messengers, &c., 934 l. a year.			
						Extra Allowance to 3 Stampers, 1 s. 6 d. a week each.			
					Kirkcaldy -	1 Clerk - - - -	18 s.	1 s.	28 s.
						4 Letter Carriers - - - -	16 s.	6 d.	18 s.
						8 Rural Messengers, &c., 434 l. a year.			
					Lanark -	1 Clerk - - - -	18 s.	1 s. 6 d.	28 s.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—continued.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Depart- ment.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - -	£.		£.		£.		£.	£.	£.	£.	£.	
	9,111	985	9,375	199	16,402	1,165	55,296	-	2,269	-	3,158	474
Linlithgow - - - -	65	4	50	-	-	9	321	-	25	-	24	-
Lochalsh - - - -	59	6	32	-	-	4	169	-	15	-	4	-
Lochgilphead - - -	55	10	90	-	-	3	233	-	20	-	14	-
Lochmaddy - - - -	30	7	31	-	-	4	157	-	12	-	4	-
Lockerby - - - -	75	9	49	-	-	12	487	-	25	-	14	-
Markinch - - - -	45	3	48	-	-	4	147	-	20	-	12	-
Mauchline - - - -	35	2	21	-	-	2	142	-	15	-	7	-
Maybole - - - -	60	6	41	-	-	5	277	-	20	-	12	-
Meikle - - - -	48	4	30	-	-	5	186	-	5	-	10	-
Melrose - - - -	75	8	96	-	-	9	405	-	20	-	25	-
Midcalder - - - -	30	3	26	-	-	5	208	-	10	-	9	-
Mintlaw - - - -	33	5	26	-	-	3	108	-	10	-	6	-
Mofat - - - -	80	2	8	-	-	4	194	-	30	-	14	-
Montrose - - - -	120	6	41	1	73	8	340	-	64	-	39	95
Motherwell - - - -	98	7	74	-	-	6	291	-	30	-	20	-
Musselburgh - - -	50	-	-	-	-	5	224	-	20	-	13	-
Nairn - - - -	68	4	19	-	-	6	208	-	25	-	13	-
Newburgh (Fife) - -	40	2	14	-	-	3	108	-	15	-	6	-
Newton Stewart - -	80	17	244	-	-	13	633	-	30	-	37	-
North Berwick - - -	50	1	3	-	-	3	144	-	10	-	13	-
Oban - - - -	85	13	154	-	-	8	349	-	70	-	31	-
Paisley - - - -	225	9	132	4	287	21	932	-	-	-	17	99
Peebles - - - -	60	5	58	-	-	4	359	-	20	-	19	-
Pennyquick - - - -	35	2	14	-	-	2	196	-	-	-	9	-
Perth - - - -	220	31	291	4	319	28	1,261	-	42	-	34	-
Peterhead - - - -	80	3	28	-	-	4	206	-	45	-	28	-
Pitlochry - - - -	40	8	41	-	-	2	107	-	25	-	15	-
Port Glasgow - - -	85	1	5	-	-	3	206	-	35	-	14	-
Portree - - - -	50	14	109	-	-	6	182	-	40	-	10	-
Prestonkirk - - - -	30	4	24	-	-	3	125	-	-	-	8	-
Rothsay - - - -	75	3	18	-	-	6	236	-	60	-	27	-
St. Andrew's - - - -	86	7	59	-	-	5	270	-	50	-	29	-
Saltcoats - - - -	50	1	18	-	-	2	118	-	15	-	9	-
Selkirk - - - -	59	5	24	-	-	9	342	-	30	-	16	-
Stirling - - - -	225	31	346	6	373	27	1,283	-	-	-	45	50
Stonehaven - - - -	78	3	11	-	-	5	200	-	20	-	11	-
Stornoway - - - -	68	10	40	-	-	3	256	-	30	-	17	-
Stow - - - -	35	5	34	-	-	5	199	-	10	-	8	-
Stranraer - - - -	90	12	135	-	-	7	349	-	30	-	24	-
Tain - - - -	50	1	7	-	-	2	76	-	36	-	7	-
Thornhill - - - -	60	6	37	-	-	9	411	-	20	-	13	-
Thurso - - - -	100	16	78	-	-	5	301	-	50	-	17	-
Tranent - - - -	35	4	35	-	-	4	227	-	15	-	8	-
Troon - - - -	31	-	-	-	-	1	106	-	20	-	14	-
Turriff - - - -	65	7	68	-	-	7	304	-	30	-	10	-
Wick - - - -	90	12	101	-	-	2	180	-	40	-	21	-
Wishaw - - - -	80	2	22	-	-	2	218	-	30	-	16	-
For Incidental Payments -	-	-	-	-	-	-	-	2,600	-	230	-	-
	12,485	1,306	12,207	214	17,454	1,460	69,283	2,600	3,453	230	3,931	718
Add, for probable Increase	300	-	300	-	600	-	2,000	-	200	-	-	-
TOTALS - - -	12,785	1,306	12,507	214	80,054	1,460	71,283	2,600	3,653	230	3,931*	718
Sub-Postmasters, &c. -	12,507											
Clerks, &c. - - -	18,054											
Sorters, &c. - - -	71,283											
Incidental Salaries, &c. -	2,600											
TOTAL SALARIES and WAGES } £.	117,229											
* At the rate of 1 1/2 per cent.												

* At the rate of 1 1/2 per cent.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1877—*continued.*

ater, Fire In- urance, and thes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1876-77.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	838	96,923	Linlithgow	2 Letter Carriers - - - 7 Rural Messengers, 240 l. a year.	14 s.	6 d.	16 s.
-	-	-	-	485	Montrose	1 Clerk - - - - - 4 Letter Carriers - - - 4 Rural Messengers, &c., 165 l. a year.	16 s. 14 s.	1 s. 1 s.	28 s. 18 s.
-	-	-	-	412	Motherwell	1 Letter Carrier - - - 1 Auxiliary Letter Carrier - - - 4 Rural Messengers, &c., 226 l. a year.	14 s.	6 d.	16 s. 10 s.
-	-	-	-	234					
-	-	-	-	650					
-	-	-	-	272					
-	-	-	-	220	Musselburgh	3 Letter Carriers - - - 2 Rural Messengers, &c., 84 l. a year.	16 s.	1 s.	18 s.
-	-	-	-	410					
-	-	-	-	279					
-	-	-	-	621					
-	-	-	-	283	Newton Stewart	2 Letter Carriers - - - 11 Rural Messengers, &c., 549 l. a year.	14 s., by 1 s. to 16 s.		
-	-	-	-	183					
-	-	-	-	326					
-	-	-	-	786					
-	-	-	14	513	Paisley	1 Clerk - - - - - 2 Clerks - - - - - 1 Boy Clerk, at 7 s. a week. 7 Letter Carriers - - - Extra Allowance to 2 Stampers, 2 s. a week each. 1 Assistant Stamper, 15 s. a week. 8 Auxiliary Letter Carriers, 227 l. a year. 5 Rural Messengers, &c., 316 l. a year.	18 s. 18 s.	1 s. 6 d. 1 s. 6 d.	37 s. 33 s.
-	-	-	-	307					
-	-	-	-	333					
-	-	-	-	183					
-	-	-	-	1,024	Peebles	1 Letter Carrier - - - 1 Auxiliary Letter Carrier - - - 2 Rural Messengers, &c., 312 l. a year.	16 s.	1 s.	18 s. 7 s.
-	-	-	-	220					
-	-	-	-	689					
-	-	-	-	1,692					
-	-	-	-	516	Perth	1 Clerk - - - - - 3 Clerks - - - - - 8 Letter Carriers - - - 1 Travelling Sorter - - - 19 Rural Messengers, &c., 841 l. a year. Allowance to 3 Stampers, 2 s. a week each.	90 l. 20 s. then by 1 s. 6 d. to 33 s. a week. 14 s. 16 s.	4 l. 1 s. 1 s. 1 s.	110 l. 24 s. 33 s. 20 s.
-	-	-	-	254					
-	-	-	50	2,217					
-	-	-	-	387					
-	-	-	-	228	Peterhead	2 Letter Carriers - - - 2 Rural Messengers, &c., 123 l. a year.	12 s.	1 s.	16 s.
-	-	-	-	345					
-	-	-	-	391					
-	-	-	-	187					
-	-	-	-	416	Port Glasgow	3 Letter Carriers - - - Allowance for Rural Messenger, 55 l. a year.	18 s.	1 s.	20 s.
-	-	-	-	520					
-	-	-	20	210					
-	-	-	-	471					
-	-	-	50	2,372	Rothsay	2 Letter Carriers - - - 1 Auxiliary Letter Carrier - - - 3 Rural Messengers, &c., 129 l. a year.	14 s.	6 d.	16 s. 10 s.
-	-	-	-	320					
-	-	-	10	421					
-	-	-	-	286					
-	-	-	-	628	Saltcoats	1 Letter Carrier - - - 1 Auxiliary Carrier - - - Weekly Allowances, 57 l. a year.	16 s.	1 s.	18 s. 6 s.
-	-	-	-	176					
-	-	-	-	541					
-	-	-	-	546					
-	-	-	-	320	Selkirk	2 Letter Carriers - - - 1 Auxiliary Letter Carrier - - - 6 Rural Messengers, &c., 240 l. a year.	14 s.	6 d.	16 s. 7 s.
-	-	-	-	186					
-	-	-	15	477					
-	-	-	-	432					
-	-	-	-	366	St. Andrew's	3 Letter Carriers - - - 3 Rural Messengers, &c., 151 l. a year.	12 s.	1 s.	16 s.
-	-	-	-	477					
-	-	-	-	432					
-	-	-	-	366					
100	630	10	70	3,640	Stirling	1 Clerk - - - - - 4 Clerks - - - - - 1 Assistant Clerk, 14 s. a week 5 Letter Carriers - - - Extra Allowance to 2 Stampers, 2 s. a week each. 6 Sub-Office Letter Carriers, &c., 248 l. a year. 16 Rural Messengers, 791 l. a year.	90 l. 18 s.	4 l. 1 s. 6 d.	110 l. 33 s.
100	630	10	1,067	124,168					
-	-	-	50	3,450					
-	-	-	-	1,117					
100	630	10	1,117	127,618	Wishaw	1 Letter Carrier - - - 1 Rural Messenger, &c., 171 l. a year.	16 s.	1 s.	18 s.
-	-	-	-	-					

1876-77.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the POST OFFICE ESTIMATE for the
Year ending 31st March 1877, page 516.

o.4—VIII.

1876-77.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPHS ESTIMATE for the Year ending
31st March 1877, pages 559 and 560.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F).—LONDON DISTRICT for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
NORTH WESTERN DISTRICT	40	£. 2,392	78	£. 1,760	165	£. 40	£. -	£. -	£. -	£. 51	£. -	£. 4,408	North Western District	2	Clerks, 1st Class (Male)	100 £.	130 £.	
														5	Clerks, 2nd Class (Male)	70 £.	90 £.	
														7	Clerks, 3rd Class (Male)	45 £.	65 £.	
														1	Writing Clerk (Male) -	80 £.	150 £.	
														2	Probationary Clerks (Male).	12 s. to 14 s., thence to 16 s. a wk. (after two years.)	5 £.	
														-	Allowance to Clerk -	-	25 £.	
														1	Superintendent (Female)	90 £.	120 £.	
														4	Clerks, 1st Class (Female).	25 s.	30 s. a wk.	
														6	Clerks, 2nd Class (Female).	18 s.	24 s. "	
														9	Clerks, 3rd Class (Female).	14 s.	17 s. "	
														3	Probationary Clerks (Female).	8 s. to 12 s., thence to 14 s. "	40 s. "	
SOUTH EASTERN DISTRICT -	67	£. 4,063	140	£. 3,194	205	£. 50	£. -	£. -	£. 76	£. -	£. 7,588	South Eastern District	2	Clerks, 1st Class (Male)	100 £.	130 £.		
														5	Clerks, 2nd Class (Male)	70 £.	90 £.	
														9	Clerks, 3rd Class (Male)	45 £.	65 £.	
															(Including one Clerk employed for Admiralty purposes.)			
														3	Probationary Clerks (Male), 12s. to 14s., thence to 16s. a wk. (after two years.)	7 £. 10s. 140 £.	7 £.	
														1	Writing Clerk (Male) -	80 £.	140 £.	
															Thence by	10 £.	240 £.	
														1	Writing Clerk (Male) -	80 £.	150 £.	
														-	Allowance to Clerks -	-	35 £.	
														1	Superintendent (Female)	90 £.	120 £.	
														1	Assistant Superintendent (Female).	70 £.	85 £.	
													5	Clerks (Female)	25 s.	1 s. 6d. 30s. a wk.		

* Eight of these Messengers are Lance Corporals, with 1 s. a week extra.

Over 16 years - 9 s. "

(half-yearly.)

7 s. "

1 s. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

1 s. 6 d. "

15	Clerks (Female), 2nd Class.	18s.	1s. 6d.	24s. "
17	Clerks (Female), 3rd Class.	14s.	1s.	17s. "
7	Probationary Clerks (Female), 8s. to 12s., thence to 14s.	35s.	1s. 6d.	40s. a wk.
1	Assistant Inspector of Messengers.	10s.	1s.	25s. "
1	Serjeant - - - - -	12s. fixed wages.		
5	Corporals - - - - -	5s.	1s.	7s. "
*138	Messengers (including 6 Docket Messengers).	Over 16 years - - -		9s. "
	* Eight of these Messengers are Lance Corporals, with 1s. a week extra.			
1	Clerk, 1st Class (Male)	100 L.	5 L.	130 L.
*3	Clerks, 2nd Class (Male)	70 L.	5 L.	90 L.
*4	Clerks, 3rd Class (Male)	45 L.	5 L.	65 L.
118	Messengers - - - - -	5s.	1s.	7s.
	Over 16 years - - -			(half-yearly.) 9s.
	*Cost of one Clerk on each of these two Classes is charged to Postal Account.			
	+One of these Messengers is a Lance Corporal, with 1s. a week extra.			
*3	Senior Clerks (Male) - (Including two Clerks employed for Admiralty purposes.)	140 L.	5 L.	160 L.
4	Clerks, 1st Class (Male)	100 L.	5 L.	130 L.
4	(Including one Clerk employed for Admiralty purposes.)	70 L.	5 L.	90 L.
4	Clerks, 2nd Class (Male)	45 L.	5 L.	65 L.
4	Clerks, 3rd Class (Male)	80 L.	7 L. 10s.	140 L.
1	Writing Clerk (Male) -	Thence by		(after two years.)
1	Writing Clerk (Male) -	80 L.	10 L.	240 L.
-	Allowance to Clerk Superintendent (Female).	-	5 L.	150 L.
1	Assistant Superintendent -	90 L.	-	40 L.
3	Clerks (Female), 1st Class.	70 L.	5 L.	85 L.
9	Clerks (Female), 2nd Class.	25s.	1s. 6d.	30s. a wk.
20	Clerks (Female), 3rd Class.	18s.	1s. 6d.	24s. "
30	Clerks (Female), 3rd Class.	14s.	1s.	17s. "
14	Probationary Clerks (Female), 8s. to 12s., thence to 14s. a week.	35s.	1s. 6d.	40s. a wk.
1	Assistant Inspector of Messengers.	16s.	1s.	25s. "
1	Serjeant - - - - -	12s. fixed wages.		
8	Corporals - - - - -	5s.	1s.	7s. "
*133	Messengers (including 33 paid on Dockets).	Over 16 years of age -		(half-yearly.) 9s. "
	*One Clerk to rise to 170 L.			
	+ Ten of these Messengers are Lance Corporals, with 1s. a week extra.			

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F.).—London District, for the Year ending 31 March 1877—continued.

OFFICE.		Total Number and Cost of				Department.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
		Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.	Maximum.	
		Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																
Western District	106	£. 6,007	158	£. 4,045	£. 850	£. 75	£.	£.	£.	£. 110	£.	£.	£.	£. 11,087	£.	Western District	1	Senior Clerk (Male)	140 £.	5 £.	160 £.
																	5	Clerks, 1st Class (Male)	100 £.	5 £.	130 £.
																	9	Clerks, 2nd Class (Male)	70 £.	5 £.	90 £.
																	12	Clerks, 3rd Class (Male)	45 £.	5 £.	65 £.
																	1	Writing Clerk (Male)	80 £.	7 £. 10 s. (after two years.)	140 £.
																		Thence by	10 £.	-	240 £.
																		Allowance to Clerk	-	-	45 £.
																	2	Probationary Clerks (Male), 12 s. to 14 s., thence to 16 s. a week.	-	-	16 s.
																	1	Superintendent (Female).	90 £.	5 £.	120 £.
																	2	Assistant Superintendents (Female), 1st Class.	70 £.	5 £.	85 £.
																	8	Clerks (Female), 1st Class.	25 s.	1 s. 6 d.	30 s.
																	21	Clerks (Female), 2nd Class.	18 s.	1 s. 6 d.	24 s.
																	28	Clerks (Female), 3rd Class.	14 s.	1 s.	17 s.
																	16	Probationary Clerks (Female), 8 s. to 12 s., thence to 14 s. a week.	-	-	14 s.
																1	Assistant Inspector of Messengers.	35 s.	1 s. 6 d.	40 s.	
																1	Serjeant	16 s.	1 s.	25 s.	
																12	Corporals	12 s. fixed wages.	-	-	
																*144	Messengers (including 65 Docket Messengers).	5 s.	1 s. (half-yearly.)	7 s.	
																	Over 16 years of age	-	-	9 s.	

* Eight of these Messengers are Lance Corporals, with 1 s. a week extra.

* Eight of these Messengers are Lance Corporals, with 1 s. a week extra.

[illegible]

POST OFFICE TELEGRAPHS.

ABSTRACT OF SUB-HEAD (G.)

1876-77.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rents.	4. Rates and Taxes on Premises.	5. Water, Fire Insurance, and Tithes.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses.	9. Allowance for Rent and Office Expenses.	10. TOTALS.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
LONDON RECEIVERS -	8,146	-	-	-	-	-	-	-	44	8,190
ENGLAND AND WALES	294,874	3,250	6,963	900	100	1,500	50	300	6,794	314,731
IRELAND - - -	65,352	1,500	869	129	1	100	15	100	1,280	69,346
SCOTLAND - - -	59,996	750	539	50	50	450	20	100	431	62,386
TOTAL - - - £.	428,368	5,500	8,371	1,079	151	2,050	85	500	8,549	454,653

5.—POST OFFICE TELEGRAPHS.—SUB-HEADS (G.) LONDON DISTRICT, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Number.	Cost for Year ending 31st March 1877.	Messengers and Porters.	Number.									Town.	Force.	Minimum.	Annual Increment.	Maximum.
LONDON DISTRICT—continued.																	
Gipsey Hill -		£.			£.		£.			£.		£.					
Gloucester-road, Queen's Gate.							13					13					
Gower-street -							16					16					
Grange-road (Bermondsey)							16					16					
Gray's Inn-road							16					16					
Great Marylebone-street							16					16					
Great Portland-street							16					16					
Greek-street -							16					16					
Greenwich, London-street							16					16					
Greenville-street							*60					60					
Grove-lane -							13					13					
Hackney-road, 311 -							16					16					
Hackney Wick							26					26					
Hampstead-road -							16					16					
Hampstead, Fairfax-road							16					16					
Hampstead, High-street							31					31					
Hanwell -							16	18				16					
Harrow-road, Jonson's-place							16					16					
Harrow-road, Woodfield-road.							13					13					
Hemingford-road -							31				5	36					
Hendon -							47					47					
Herne Hill -							31					31					
Highbury -							31					31					
Holloway-road, 269 -							13					13					
Holmston -							13					13					
Hornsey -							31					31					
Hornsey-road -							16					16					
Hyde Park-square -							18					18					
Jamaica-road -							16					16					
Kennington Cross							31					31					
Kennington Park -							21					21					
Kensal-road -							26					26					
Kensington Park-road							16					16					
Kenish Town-road, 149 -							16					16					
Kentish Town-road, 383 -							31					31					
Kilburn, Brondesbury-ter-							16					16					

[illegible]

Waddesdon - - - - - 2d.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(b) 1 d. a message, with minimum of 5 s. a week.
‡ Including 8 l. for working three Private Wires.
† Including 2 l. 12 s. for working Private Wire.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				Maximum.
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
BAKEWELL -	-	-	-	-	-	-	£ 60	£ 13	£ -	£ -	£ -	£ 73	£ -	Banbury -	1 Clerk -	22 s.	1 s.	27 s.
BALDOCK -	-	-	-	-	-	-	20	2d.	-	-	-	20	-	-	2 Clerks -	14 s.	1 s.	21 s.
Ashwell -	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	1 Messenger, at 5 s. a week.	-	-	-
BANBURY -	3	120	3	47	10	-	16	1d.	26	-	33	-	236	Banbury -	1 Clerk -	22 s.	1 s.	27 s.
Bloxham -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 Messengers, at 6 s. a week each.	-	-	-
BANGOR -	4	190	2	26	28	-	16	1d.	-	-	22	16	266	Bangor -	1 Clerk -	22 s.	1 s.	27 s.
Anlwich -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	3 Ditto -	14 s.	1 s.	21 s.
Beaumaris -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	2 Messengers, at 5 s. a week.	-	-	-
Bethesda -	-	-	-	-	-	-	8	1d.	-	-	-	8	-	-	2 Messengers, at 6 s. a week each.	-	-	-
Cemaes -	-	-	-	-	-	-	*16	-	-	-	-	16	-	-	1 Clerk -	-	-	-
Llanerchymedd -	-	-	-	-	-	-	16	-	-	-	-	16	-	-	3 Ditto -	-	-	-
Llanfairfechan -	-	-	-	-	-	-	16	3	-	-	-	16	-	-	2 Messengers, at 5 s. a week each.	-	-	-
Llanfairpwllgwyngyll -	-	-	-	-	-	-	16	-	-	-	-	16	-	-	-	-	-	-
Llangefni -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	-	-	-	-
Menai Bridge -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	-	-	-	-
Port Dinorwic -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	-	-	-	-
BARKING -	-	-	-	-	-	-	23	3d.	-	-	-	23	-	-	-	-	-	-
BARNET -	-	-	-	-	-	-	-	-	-	-	4	-	47	-	-	-	-	-
New Barnet -	1	13	2	26	20	-	8	-	-	-	-	-	46	-	-	-	-	-
Potters Bar -	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	-	-	-	-
Shenley -	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-
South Mimms -	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-
BARNLEY -	7	356	5	65	35	-	16	1d. and 2d.	-	-	55	-	511	Barnley -	1 Clerk -	28 s.	1 s. 6d.	35 s.
Cawthorne -	-	-	-	-	-	-	16	3	-	-	-	16	-	-	1 Ditto -	22 s.	1 s.	27 s.
Dodworth -	-	-	-	-	-	-	19	1d. and 2d.	-	-	-	19	-	-	4 Clerks -	14 s.	1 s.	21 s.
Hoyland -	-	-	-	-	-	-	16	-	-	-	-	16	-	-	1 Probationary Clerk, at 10 s. a week.	-	-	-
Wombwell -	-	-	-	-	-	-	16	7	-	-	-	23	-	-	Allowance for Boy Clerk, 12 s. a week.	-	-	-
Worsborough Dale -	-	-	-	-	-	-	16	5	-	-	-	21	-	-	5 Messengers, at 5 s. a week each.	-	-	-
BARNSTAPLE -	4	206	3	39	23	-	16	13	-	-	18	-	286	Barnstaple -	1 Clerk -	28 s.	1 s. 6d.	35 s.
Appledore -	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	3 Ditto -	14 s.	1 s.	21 s.
Braunton -	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	3 Messengers, at 5 s. a week each.	-	-	-
Lynton -	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	-

Barrow-in-Furness	1	Clerk for special duties.	100 l.	5 l.	130 l.
Duke Street	1	Ditto	28 s.	1 s. 6 d.	35 s.
	5	Ditto	16 s.	1 s. 6 d.	27 s.
		Allowances to Postmaster for two Check Clerks, 16 s. a week.			
	1	Counter Assistant, at 15 s. a week.			
	1	Messenger, at 8 s. a week.			
	2	Ditto - at 7 s. a week each.			
	6	Ditto - at 6 s. a week each.			
Bath	1	Clerk	28 s.	1 s. 6 d.	35 s.
		(Present Officer on Special Scale)	36 s.	2 s.	44 s.
	5	Ditto	16 s.	1 s. 6 d.	27 s.
	1	Messenger, at 7 s. 6 d. per week.			
	11	Ditto - at 5 s. a week each.			
		Medical Officer, at 8 s. 6 d. per man.			
Bedford	1	Clerk	22 s.	1 s.	27 s.
	2	Clerks (Female)	12 s.	1 s.	21 s.
	3	Messengers, at $\frac{2}{3}$ d. a message.			
Belford					
Beal					
Chaston					
Belper					
Bath	8		2 d.		
Bathurst	8		2 d.		
Beckington	16		2 d.		
Bruton	16		3 d.		
Castle Carey	16		2 d.		
Codford St. Mary	*16				
Coleford	16		2 d.		
Evercreech	16		2 d.		
Freshford	16		2 d.		
Gillingham	16		2 d.		
Heytesbury	16		2 d.		
Mere	16		2 d.		
Midsummer Norton	16		2 d.		
Radstock	16		2 d.		
Twerton	8		2 d.		
Wincanton	16		8		
Batley	26				
Bawtry	30		1 d.		
Epworth	16		1 d. and 2 d.		
Gringley-on-the-Hill	16		1 d.		
Haxey	16		1 d.		
Orston Ferry	16		1 d.		
Beccles	31		(b) 13		
Beckenham	8		1 d. and 2 d.		
Farnborough	8				
Bedale	20		1 d. and 2 d.		
Askigg	16		1 d. and 2 d.		
Hawes	16		1 d. and 2 d.		
Leyburn	16		1 d. and 2 d.		
Masham	16		1 d. and 2 d.		
Middleham	52		1 d. and 2 d.		
Bedford	18				
Turvey	3		1 d.		
Harold	16		1 d.		
Sharnbrook	16		1 d.		
Belford	26		2 d.		
Beal	16		1 d. and 2 d.		
Chaston	8		1 d. and 2 d.		
Belper	52		13		

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
BERKELEY - Sharpness Point -	-	-	-	-	£.	-	£.	8	-	£.	-	£.	-	-	-	-	-	-	-
BERKHAMSTEAD -	-	-	-	-	-	-	26	1d.	-	-	5	31	-	-	-	-	-	-	-
BERWICK - Norham -	4	208	2	29	-	20	8	1d. and 2d.	-	-	5	8	262	1	Clerk -	22 s.	1 s.	27 s.	
BEVERLEY - Leven -	-	-	1	13	-	52	16	1d. and 2d.	-	-	10	16	88	3	Ditto -	14 s.	1 s.	21 s.	
BEWDLEY - Cleobury Mortimer -	-	-	-	-	-	-	31	2d.	-	-	-	31	-	2	Messengers, at 5 s. a week each.	-	-	-	
BICESTER -	-	-	-	-	-	-	16	1d.	-	-	-	16	-	1	Messenger, from 14 June to 14 September, at 5 s. a week.	-	-	-	
BIDEFORD - Clovelly - Hardland - Westward Ho -	-	-	1	13	-	57	16	2d.	-	-	-	16	75	-	-	-	-	-	
BIGGLESWADE - Shefford -	-	-	-	-	-	-	52	13	-	-	5	70	-	-	-	-	-	-	
BILSTON - Deepfields -	-	-	3	39	-	42	8	2d.	-	-	-	8	-	-	-	-	-	-	
BINGLEY -	-	-	-	-	-	-	16	1d.	-	-	-	16	81	-	-	-	-	-	
BIRKENHEAD - Bromborough - Egremont - Hoylake - Liscard - Lower Tranmere - New Brighton - Oxtun - Rock Ferry - Seacombe - Upton - Woodside Ferry	10	437	14	196	33	25	16	6	-	12	54	19	757	1	Clerk -	28 s.	1 s. 6 d.	35 s.	
	-	-	-	-	-	-	16	3	-	-	-	21	-	1	Ditto -	22 s.	1 s.	27 s.	
	-	-	-	-	-	-	16	3	-	-	-	19	-	4	Ditto -	14 s.	1 s.	21 s.	
	-	-	-	-	-	-	16	7	-	-	-	16	-	1	Ditto (Woodside Ferry). †	14 s.	1 s.	21 s.	
	-	-	-	-	-	-	20	2d.	-	-	-	23	-	1	Clerk -	-	-	10 s.	
	-	-	-	-	-	-	20	2d.	-	-	-	20	-	10	Ditto -	-	-	-	
	-	-	-	-	-	-	21	-	-	-	-	19	-	2	Messengers, at 5 s. a week each.	-	-	-	
	-	-	-	-	-	-	20	-	-	-	-	20	-	2	Ditto - at 5 s. a week each, at Rockferry.	-	-	-	
	-	-	-	-	-	-	21	-	-	-	-	21	-	1	Ditto - at 5 s. a week, at New Brighton.	-	-	-	
	-	-	-	-	-	-	20	2d.	-	-	-	20	-	1	Ditto - at 4 s. a week, at Hoylake.	-	-	-	
	-	-	-	-	-	-	20	-	-	-	-	20	-	1	Medical Officer, at 8 s. 6 d. per man.	-	-	-	
	-	-	-	-	-	-	16	5	-	-	-	21	-	-	† Woodside Ferry.—One-third charged to Postal Account.	-	-	-	
	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	-	
	-	-	-	-	-	-	41	-	-	-	-	41	-	-	-	-	-	-	

BIRMINGHAM	178	11,251	86	2,110	230	100	16	2d.	93	350	14,134	Birmingham	-	1	Clerk	-	240 l.	10 l.	280 l.
Acocks Green	-	-	-	-	-	-	16	2d.	-	-	-	-	-	1	Superintendent -	-	180 l.	10 l.	230 l.
Aston Cross	-	-	-	-	-	-	16	1d.	-	-	-	-	-	5	Ditto -	-	130 l.	8 l.	170 l.
Balsall Heath	-	-	-	-	-	-	16	1d.	-	-	-	-	-	1	Clerk -	-	100 l.	5 l.	130 l.
Bristol Road	-	-	-	-	-	-	16	13	-	-	-	-	-	12	Ditto -	-	36 s.	2 s.	44 s.
Coleshill	-	-	-	-	-	-	7	-	-	-	-	-	-	27	Ditto -	-	28 s.	1 s. 6 d.	35 s.
Dertend	-	-	-	-	-	-	13	-	-	-	-	-	-	27	Ditto -	-	22 s.	1 s.	27 s.
Edwington	-	-	-	-	-	-	16	-	-	-	-	-	-	62	Ditto -	-	14 s.	1 s.	21 s.
Fiveways	-	-	-	-	-	-	40	13	-	-	-	-	-	18	Temporary Writers, 18 s. a week each.	-	-	-	-
Great Hampton Street	-	-	4	73	-	78	19	-	-	-	-	-	-	24	Learners, at 5 s.; when certified, 10 s.; and after one year, 12 s. a week each.	-	-	-	-
Halesowen	-	-	-	-	-	-	19	-	-	-	-	-	-	24	Allowance to Postmaster for four Writing Clerks, 72 s. a week.	-	-	-	-
Hampton-in-Arden	-	-	-	-	-	-	16	1d.	-	-	-	-	-	1	Inspector Messenger.	-	22 s.	1 s.	27 s.
Handsworth	-	-	-	-	-	-	16	13	-	-	-	-	-	1	Assistant -	-	18 s.	1 s.	23 s.
Henley-in-Arden	-	-	-	-	-	-	8	2d.	-	-	-	-	-	1	Assistant ditto -	-	14 s.	1 s.	21 s.
King's Norton	-	-	-	-	-	-	16	1d.	-	-	-	-	-	3	Messengers -	-	12 s. a week each.	-	-
Knowle	-	-	-	-	-	-	8	3	-	-	-	-	-	16	Ditto -	-	8 s.	"	-
Moseley	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	64	Ditto -	-	at 1 d. per message.	-	-
Newtown Row	-	-	-	-	-	-	8	13	-	-	-	-	-	-	Inspector of Closets, at 1 s. 9 d. a week.	-	-	-	-
Oldbury	-	-	-	-	-	-	16	13	-	-	-	-	-	-	Allowances for office cleaning at 14 s. a week.	-	-	-	-
Parade	-	-	-	-	-	-	16	1d.	-	-	-	-	-	4	Medical Officer, at 8 s. 6 d. per man.	-	-	-	-
Perry Bar	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	Messengers at Great Hampton-street, S. O., 7 s. a week each.	-	-	-	-
Saltley	-	-	-	-	-	-	8	13	-	-	-	-	-	-	-	-	-	-	-
Selly Oak	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-
Small Heath	-	-	-	-	-	-	8	10	-	-	-	-	-	-	-	-	-	-	-
Smethwick	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-
Soho (Heath Street)	-	-	-	-	-	-	22	1d.	-	-	-	-	-	-	-	-	-	-	-
Solihull	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-
Sparkbrook	-	-	-	-	-	-	16	3	-	-	-	-	-	-	-	-	-	-	-
Sutton Coldfield	-	-	-	-	-	-	8	9	-	-	-	-	-	-	-	-	-	-	-
West Smethwick	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-
BISHOP AUCKLAND	4	193	2	26	-	20	8	1d. and 2d.	-	-	239	Bishops Auckland	-	1	Clerk	-	22 s.	1 s.	27 s.
Coundon	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	3	Ditto -	-	14 s.	1 s.	21 s.
West Auckland	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	2	Messengers -	-	5 s. a week each.	-	-
BISHOPS STORTFORD	-	-	-	-	-	-	31	13	-	-	-	Bishops Auckland	-	1	Clerk	-	22 s.	1 s.	27 s.
Newport	-	-	-	-	-	-	16	2d.	-	-	-	-	-	3	Ditto -	-	14 s.	1 s.	21 s.
Stanstead	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	2	Messengers -	-	5 s. a week each.	-	-
BLACKBURN	8	347	11	180	35	40	-	-	9	19	630	Blackburn	-	1	Clerk	-	36 s.	2 s.	44 s.
Mellor Brook	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	1	Ditto -	-	22 s.	1 s.	27 s.
Rishon	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	5	Ditto -	-	14 s.	1 s.	21 s.
Whalley	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	1	Probationary Clerk.	-	10 s. a week.	-	-
BLANDFORD	-	-	-	-	-	-	47	13	-	-	-	-	-	3	Messengers -	-	5 s. a week each.	-	-
Bere Regis	-	-	-	-	-	-	8	2d.	-	-	-	-	-	8	Messengers, at 1 d. a message.	-	-	-	-
Iwerne Minster	-	-	-	-	-	-	8	2d.	-	-	-	-	-	8	Present Clerk receives 6 d. above the maximum.	-	-	-	-
Milton Abbas	-	-	-	-	-	-	16	2d.	-	-	-	-	-	8	Medical Officer, at 8 s. 6 d. a man.	-	-	-	-
Stabridge	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	-
Sturminster Newton	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	-	-	-
Whitechurch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BLETCHLEY STATION	3	122	-	-	-	10	-	1d.	-	-	132	Bletchley Station	-	3	Clerks	-	14 s.	1 s.	21 s.
Penny Stratford	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-
BLUTH	-	-	2	26	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

§ Including 2 1/2 s. for working Private Wire.

§ Including 2 l. 12 s. for working Private Wire.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

*
S
C
P
A
C
E
F
O
R
F
U
N

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.						
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.		
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																
BODMIN -	-	-	-	18	-	62	-	-	-	-	-	-	80	-	-	-	-	-	-	
New Quay -	-	-	2	-	-	-	16	1 d.	-	-	-	-	16	-	-	-	-	-	-	
Padstow -	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	-	-	-	-	-	
Port Isaac -	-	-	-	-	-	-	*21	-	-	-	-	21	-	-	-	-	-	-	-	
St. Columb -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-	-	
Wadebridge -	-	-	-	-	-	-	*21	-	-	-	-	21	-	-	-	-	-	-	-	
BOENOR -	-	-	3	22	-	42	-	-	-	-	-	-	64	-	-	-	-	-	-	
BOLTON -	-	-	13	239	-	42	-	-	-	10	25	-	706	-	-	-	-	-	-	
Astley Bridge -	8	390	-	-	-	-	16	4	-	-	-	20	-	-	1	Clerk -	28 s.	1 s. 6 d.	35 s.	
Derby-street -	-	-	-	-	-	-	13	-	-	-	-	13	-	-	1	Ditto -	22 s.	1 s.	27 s.	
Egerton -	-	-	-	-	-	-	16	3	-	-	-	19	-	-	2	Ditto -	14 s.	1 s.	21 s.	
Farnworth -	-	-	-	-	-	-	16	13	-	-	-	29	-	-	2	Ditto -	12 s.	6 d.	15 s.	
Hallwell -	-	-	-	-	-	-	16	4	-	-	-	20	-	-	2	Ditto -	10 s. a week each.	-	-	
Horwich -	-	-	-	-	-	-	16	3	-	-	-	19	-	-	1	Inspector of Messengers, 8 s. a week.	-	-	-	
Little Hulton -	-	-	-	-	-	-	16	3	-	-	-	19	-	-	3	Messengers -	7 s. a week each.	-	-	
Little Lever -	-	-	-	-	-	-	16	3	-	-	-	19	-	-	9	Ditto, 1 d. a message.	-	-	-	
Turton -	-	-	-	-	-	-	16	3	-	-	-	19	-	-	-	† Present Officer on scale 28 s. by 1 s. 6 d. to 35 s.	-	-	-	
West Houghton -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	Medical Officer, at 8 s. 6 d. per man.	-	-	-	
BOSTON -	-	-	6	322	-	25	-	-	-	-	45	-	431	-	-	1	Clerk -	28 s.	1 s. 6 d.	35 s.
Burgh -	-	-	3	39	-	-	16	1 d.	-	-	-	16	-	-	1	Ditto -	22 s.	1 s.	27 s.	
Coningsby -	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	4	Ditto -	14 s.	1 s.	21 s.	
Leake -	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	3	Messengers -	5 s. a week each.	-	-	
Wainfleet -	-	-	-	-	-	-	16	1 d.	-	-	-	8	-	-	-	-	-	-	-	
Kirton -	-	-	-	-	-	-	8	1 d.	-	-	-	-	-	-	-	-	-	-	-	
BOURNE -	-	-	-	-	-	-	31	13	-	-	-	44	-	-	-	-	-	-	-	
Edenham -	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-	
BOURNEMOUTH -	-	-	4	46	-	12	-	-	-	-	21	-	179	-	-	1	Clerk -	22 s.	1 s.	27 s.
Commercial Road -	-	-	-	-	-	-	5	-	-	-	-	5	-	-	1	Clerk -	14 s.	1 s.	21 s.	
Lansdowne Crescent -	-	-	-	-	-	-	5	-	-	-	-	5	-	-	3	Messengers -	5 s. a week each.	-	-	
BRACKLEY -	-	-	-	-	-	-	26	4	-	-	-	30	-	-	1	Additional Messenger, from 1 November to 30 April annually.	-	-	-	
BRACKNELL -	-	-	-	-	-	-	*31	-	-	-	-	31	-	-	-	-	-	-	-	
BRADFORD-ON-AVON -	-	-	-	-	-	-	26	13	-	-	-	39	-	-	-	-	-	-	-	

BRADFORD (Yorks.)	51	2,962	34	839	120	50	1d. and 2d.	36	112	4,119	Bradford (Yorks.) (Present Officer on special scale	1	Superintendent -	130 l.	8 l.	170 l.
Girlington	-	-	-	-	-	-	16	-	-	-	-	-	2	180 l.	10 l.	230 l.
Great Horton	-	-	-	-	-	-	16	-	-	-	-	-	8	100 l.	5 l.	130 l.
Low Moor	-	-	-	-	-	-	16	-	-	-	-	-	10	28 s.	1 s. 6 d.	35 s.
Queensbury	-	-	-	-	-	-	16	-	-	-	-	-	20	14 s.	1 s.	27 s.
Thornton	-	-	-	-	-	-	13	-	-	-	-	-	10	10 s. a week each.	1 s.	21 s.
St. Andrews	-	-	-	-	-	-	-	-	-	-	-	-	1	Inspectorship of Messengers.	-	-
BRAINTREE	-	-	-	-	-	-	29	-	9	-	-	-	1	14 s. a week.	-	-
Finchingfield	-	-	-	-	-	-	8	-	-	-	-	-	8	5 s. a week each.	-	-
Great Bardfield	-	-	-	-	-	-	8	-	-	-	-	-	25	Rate of 1 d. per message.	-	-
BRANDON	-	-	-	-	-	-	25	-	-	-	-	-	1	at 12 s. a week.	-	-
Castle Acre	-	-	-	-	-	-	8	-	-	-	-	-	2	10 s. a week each.	-	-
East Rudham	-	-	-	-	-	-	8	-	-	-	-	-	2	Medical Officer, at 8 s. 6 d. a man.	-	-
Nundford	-	-	-	-	-	-	8	-	-	-	-	-	1	-	-	-
Northwold	-	-	-	-	-	-	8	-	-	-	-	-	1	-	-	-
Rougham	-	-	-	-	-	-	8	-	-	-	-	-	2	-	-	-
Stoke Ferry	-	-	-	-	-	-	8	-	-	-	-	-	1	-	-	-
BRECON	3	139	1	13	-	17	-	-	-	-	Brecon	-	1	22 s.	1 s.	27 s.
BRENTFORD	1	33	2	26	-	10	-	-	-	-	-	-	2	14 s.	1 s.	21 s.
Kew	1	36	-	-	-	-	-	-	5(b)	-	Brentford	-	1	12 s.	6 d.	15 s.
BRENTWOOD	-	-	-	-	-	-	-	-	-	-	-	-	2	5 s. a week each.	-	-
Billericay	-	-	-	-	-	-	39	-	-	-	Kew, S. O.	-	1	12 s.	6 d.	15 s.
Ongar	-	-	-	-	-	-	8	-	-	-	-	-	1	-	-	-
Warley Common	-	-	-	-	-	-	16	-	-	-	-	-	2	-	-	-
BRIDGEND	3	122	2	26	-	15	-	-	-	-	Bridgend	-	1	22 s.	1 s.	27 s.
Aberkenfig	-	-	-	-	-	-	8	-	-	-	-	-	1	16 s.	1 s.	20 s.
Maesteg	-	-	-	-	-	-	16	-	-	-	-	-	1	12 s.	6 d.	15 s.
Porthcawl	-	-	-	-	-	-	8	-	-	-	-	-	2	5 s. a week each.	-	-
Pyle	-	-	-	-	-	-	8	-	-	-	-	-	1	-	-	-
Southern Down	-	-	-	-	-	-	8	-	-	-	-	-	2	-	-	-
BRIDGENORTH	-	-	1	13	-	47	-	-	-	-	Bridgewater	-	1	22 s.	1 s.	27 s.
BRIDGEWATER	4	218	4	52	20	20	-	-	15	-	-	-	1	28 s.	1 s. 6 d.	35 s.
Burnham	-	-	-	-	-	-	16	-	-	-	-	-	3	14 s.	1 s.	21 s.
Cannington	-	-	-	-	-	-	16	-	-	-	-	-	4	5 s. a week each.	-	-
Highbridge	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Nether Stowey	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
North Petherton	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Stogursey	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Street	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Watchet	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Dunball	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
BRIDPORT	-	-	1	18	-	44	-	-	-	-	-	-	-	-	-	-
Beaminster	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-
Broadwinor	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-
Charmouth	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-

1 d. a Message, with minimum of

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(b) To cease on appointment of new Sub-Postmaster.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

Slapton-road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the On

delivery beyond the Town or Village, but within one mile of the Office; and the cost of delivery beyond the Town or Village, but within one mile of the Town or Village, shall be included there (*).

† Delivery at Skidhampton, 3d.

$\tau = 1$ day; 0.75, 6 d for instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour, and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	S C A L E S O F P A Y.					Maximum.
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.		
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
CAIESTOR	-	-	-	-	£.	£.	£.	£.	£.	£.	£.	£.	£.	Cambridge	-	Clerk	-	36 s.	44 s.
CALNE	-	-	-	-	21	39	-	-	-	-	-	8	730	-	1	Ditto	-	28 s.	35 s.
CAMBRIDGE	-	-	1	13	47	30	5	-	-	9	40	8	65	-	1	Ditto	-	22 s.	27 s.
CAMBRIDGE	-	-	8	109	20	30	8	2 d.	-	-	-	16	-	-	7	Ditto	-	14 s.	21 s.
Botisham	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	8	-	-	7	Messengers, 5 s. a week each.	-	-	-
Burwell	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	7 s. a week.	-
Cottenham	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Fulbourne	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Great Shelford	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Linton	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Sawston	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Waterbeach	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
Caxton	-	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	1	Ditto	-	-	-
CAMELFORD	-	-	-	-	-	-	-	-	-	-	-	16	-	-	1	Ditto	-	-	-
Boscastle	-	-	-	-	-	-	-	13	-	-	-	39	-	-	1	Medical Officer, at 8 s. 6 d. per man.	-	-	-
CANTERBURY	-	-	3	168	21	-	8	2 d.	-	-	5	8	259	Canterbury	-	Clerk	-	22 s.	27 s.
Barham	-	-	4	65	-	-	8	-	-	-	-	8	-	-	2	Ditto	-	14 s.	21 s.
Bridge	-	-	-	-	-	-	-	1 d., 2 d., and 3 d.	-	-	-	8	-	-	4	Messengers, 5 s. a week each.	-	-	-
Chilham	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-
Herne Bay	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	47	-	-	-	-	-	-	-
Whitstable	-	-	-	-	-	-	-	13	-	-	-	44	-	-	-	-	-	-	-
CARDIFF	-	-	59	3,450	301	60	-	-	-	35	175	-	4,641	Cardiff	-	Superintendent	-	180 l.	230 l.
Branch Office:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Assistant ditto	-	100 l.	130 l.
Cardiff Docks	-	-	-	-	-	-	-	-	-	-	5	5	-	-	6	Clerks	-	28 s.	35 s.
Canton	-	-	-	-	-	-	-	-	-	-	-	27	-	-	11	Ditto	-	22 s.	27 s.
Llandaff	-	-	-	-	-	-	-	7	-	-	-	8	-	-	26	Ditto	-	14 s.	21 s.
Llantrissant	-	-	1	16	20	-	8	1 d. and 2 d.	-	-	-	8	-	-	1	Ditto	-	23 s. a week.	-
Michaelston-y-Fedw	-	-	-	-	-	-	11	8	-	-	-	-	44	-	3	Ditto	-	21 s.	-
Penarth	-	-	-	-	-	-	16	-	-	-	-	-	-	-	1	Ditto	-	20 s. a week each.	-
Rhynney	-	-	-	-	-	-	26	-	-	-	-	16	-	-	1	Ditto	-	10 s. a week.	-
Taff's Well	-	-	-	-	-	-	26	2 d.	-	-	-	39	-	-	1	Ditto	-	18 s.	-
	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	26	-	-	1	Superintendent of Messengers.	-	14 s.	-
	-	-	-	-	-	-	-	-	-	-	-	16	-	-	1	Superintendent of Messengers.	-	20 s.	-
	-	-	-	-	-	-	-	-	-	-	-	39	-	-	8	Messengers, at 7 s. a week each.	-	1 s.	25 s.
	-	-	-	-	-	-	-	-	-	-	-	26	-	-	7	Ditto at 8 s.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	26	-	-	16	Ditto at 6 s.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	8	-	-	1	Messenger, at 6 s. a week, Llantrissant S. O.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Medical Officer, at 8 s. 6 d. per man.	-	-	-

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 d. a Message, with minimum of	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
	Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																
CHATHAM	6	425	4	52	£	19	£	21	£	5	£	£	£	£	-	+1	Clerk in Dockyard	36 s.	2 s.	44 s.
New Brompton	-	-	-	-	-	-	-	16	13	-	-	-	34	501	-	+1	Ditto - ditto	28 s.	1 s. 6 d.	35 s.
Old Brompton	-	-	-	-	-	-	-	*20	-	-	-	-	20	-	-	3	Ditto	22 s.	1 s.	27 s.
CHATHILL	-	-	-	-	-	-	-	16	1 d. and 3 d.	-	-	-	16	-	-	4	Ditto	16 s.	1 s.	20 s.
North Sunderland	-	-	-	-	-	12	-	-	-	26	-	10	-	169	-	-	Messengers, at 5 s. a week each.	-	-	-
CHELMSFORD	2	95	2	26	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	2	Clerks	16 s.	1 s.	20 s.
Boreham	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	2	Messengers, at 5 s. a week each.	-	-	-
Danbury	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Dunmow	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Felstead	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Great Baddow	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Great Waltham	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Hatfield Peverel	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Leigh	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Rayleigh	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Rochford	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Thaxted	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Writtle	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
CHELTHENHAM	9	480	12	211	-	25	-	-	1 d. and 2 d.	-	9	15	-	740	-	2	Clerks	28 s.	1 s. 6 d.	35 s.
Andoversford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	14 s.	1 s.	21 s.
Charlton Kings	-	-	-	-	-	-	-	5	-	-	-	-	5	-	-	2	Ditto, at 10 s. a week each.	-	-	-
Prestbury	-	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	2	Learners, at 5 s.	-	-	-
Wincombe	-	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	3	Messengers, at 8 s.	-	-	-
Northleach	-	-	-	-	-	-	-	13	5	-	-	-	13	-	-	5	Ditto, at 7 s.	-	-	-
Pittville	-	-	-	-	-	-	-	13	-	-	-	-	13	-	-	5	Ditto, at 6 s.	-	-	-
CHEPSTOW	-	-	-	-	-	-	-	21	8	-	-	-	29	-	-	-	Medical Officer, at 8 s. 6 d. per man.	-	-	-
CHESTNEY	-	-	-	-	-	-	-	34	13	-	-	-	47	-	-	1	Clerk	130 l.	8 l.	170 l.
CHESTER	22	1,490	9	172	-	45	-	16	2 d.	-	14	92	-	1,813	-	1	Ditto	36 s.	2 s.	44 s.
Buckley	-	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	2	Ditto	28 s.	1 s. 6 d.	35 s.
Hawarden	-	-	-	-	-	-	-	16	-	-	-	-	16	-	-	9	Ditto	22 s.	1 s.	27 s.
Ince	-	-	-	-	-	-	-	16	-	-	-	-	16	-	-	9	Ditto	14 s.	1 s.	21 s.
Neston	-	-	-	-	-	-	-	*16	-	-	-	-	16	-	-	8	Messengers, at 1 d. a message.	-	-	-
Saltney	-	-	-	-	-	-	-	*21	-	-	-	-	21	-	-	1	Ditto, at 8 s. a week.	-	-	-
Sutton	-	-	-	-	-	-	-	*16	-	-	-	-	16	-	-	-	Medical Officer, at 8 s. 6 d. per man.	-	-	-
Tattenhall	-	-	-	-	-	-	-	*16	-	-	-	-	16	-	-	2	Clerks	22 s.	1 s.	27 s.
CHESTERFIELD	3	176	4	63	-	27	-	-	1 d. and 2 d.	-	-	20	-	286	-	1	Ditto	14 s.	1 s.	21 s.
Ashover	-	-	-	-	-	-	-	16	-	-	-	-	16	-	-	2	Messengers, at 5 s. a week each.	-	-	-
Baslow	-	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	+1	Messenger, at 8 s. a week.	-	-	-
Bolsover	-	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	1	Ditto	6 s.	-	-
Brimington	-	-	-	-	-	-	-	16	1 d.	-	-	-	16	-	-	-	+ Including 1 s. a week, personal allowance.	-	-	-

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

(b) 1 d. a message, with minimum of 5 s. a week.

§ Including 2 l. 12 s. 6 d. for working instrument connected with private wire.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

† Including 2 l. 12 s. 6 d. for working instrument connected with private wire.

• Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England* and *Wales*, for the Year ending 31st March 1877—*continued*.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	S C A L E S O F P A Y.					
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
DUNSTABLE - Markyate-street Toddington -	- - -	- - -	- - -	- - -	£.	£.	£.	£.	£.	£.	£.	£.	£.	- - -	- - -	- - -	- - -	- - -	- - -
DURHAM - Birtley Blackhill Byer's Green Consett Leadgate Sherburn Shotley Bridge Willington -	4 - - - - - - - -	159 - - - - - - - -	6 - - 1 - - - - -	78 - - 13 - - - - -	- 16 16 16 16 8 16 16 -	- 1d. 1d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	- 16 16 16 16 16 16 16 16	- 16 16 16 16 8 32 16 16	20 - - - - - - - -	- - - - - - - -	- - - - - - - -	- 16 16 16 16 8 32 16 16	- - - - - - - -	- - - - - - - -	1 3 1 6	Clerk Ditto Ditto, at 10 s. a week. Messengers, at 5 s. a week each.	22 s. - - 14 s. - - - - -	1 s. 1 s. - - - - - -	27 s. - - 21 s. - - - - -
DURSLEY - Cam Uley -	- - -	- - -	- - -	- - -	- - -	- - -	26 16 16	13 1d. and 2d. 1d. and 2d.	- - -	- - -	- - -	39 16 16	- - -	- - -	- - -	- - -	- - -	- - -	- - -
EASINGWOLD -	-	-	-	-	-	-	25	2d.	-	-	-	25	-	-	-	-	-	-	20 s.
EASTBOURNE -	2	93	-	-	-	20	-	+13	-	-	10	-	136	-	2	16 s.	1 s.	-	-
EAST GRINSTEAD Forest Row -	-	-	-	-	-	-	37. 8	13 1d. and 2d.	-	-	-	50 8	-	-	-	-	-	-	-
ECOLESHALL -	-	-	-	-	-	-	*23	-	-	-	-	23	-	-	-	-	-	-	-
EDENBRIDGE Westerham -	-	-	-	-	-	-	29 20	2d. 1d. and 2d.	-	-	-	29 20	-	-	-	-	-	-	-
EDGEWARE -	-	-	-	-	-	-	20	1d.	-	-	-	20	-	-	-	-	-	-	-
ELY - Haddenham Sutton Littleport -	3 - - -	167 - - -	2 - - -	26 - - -	- 8 8 8	13 - - -	- 2d. 2d. 2d.	- 2d. 2d. 2d.	12 - - -	- - - -	30 - - -	- 8 8 8	248 - - -	- - - -	1 2 2	Clerk Ditto Messengers, at 5 s. a week each.	22 s. - 14 s. - -	1 s. 1 s. - -	27 s. 21 s. - -

EMSWORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

† 1 *d.* a Message, with minimum of 5 *g.*

* Amounts marked thus (*) include payment for delivery in the Town or Village.

+ 1 d. a Message, with minimum of 5 s.

No. 5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1877—*continued*.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				Maximum.		
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.			
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																
FARNBOROUGH STATION	2	124	1	13	20	19	176	176	3	—	—	176	176	Farnborough Station	1	Clerk	—	22 s.	1 s.	27 s.
Aldershot	2	118	2	26	10	10	157	157	—	—	—	157	157	Ditto	1	—	14 s.	1 s.	21 s.	
†Aldershot Camp	*3	152	3	39	—	10	—	201	—	—	—	201	201	Messenger, at 5 s. a week.	1	—	—	—	—	—
Bagshot	—	—	—	—	—	—	16	2 d.	—	—	—	16	16	Clerk	1	—	22 s.	1 s.	27 s.	
Clobham	—	—	—	—	—	—	16	2 d.	—	—	—	16	16	Ditto	1	—	14 s.	1 s.	21 s.	
†Farnborough Road	—	—	—	—	—	—	16	2 d.	—	—	—	16	16	Clerks	3	—	16 s.	1 s.	20 s.	
York Town	—	—	—	—	—	—	—	—	—	—	—	—	—	Messengers, at 5 s. a week each.	3	—	—	—	—	—
FARNHAM	—	—	1	13	—	34	—	—	—	—	10	—	57	S. O. Farnborough Road, S. O.	3	—	—	—	—	—
FAVERSHAM	—	—	—	—	—	—	447	13	—	—	—	60	60	Aldershot, S. O.	2	—	—	—	—	—
Boughton	—	—	—	—	—	—	8	1 d. and 2 d.	—	—	—	8	8	Messengers, at 5 s. a week each.	1	—	—	—	—	—
FENCE HOUSES	—	—	—	—	—	—	20	1 d. and 2 d.	—	—	—	20	20	Farnham	—	—	—	—	—	—
Haswell	—	—	—	—	—	—	4	1 d. and 2 d.	—	—	—	4	4	—	—	—	—	—	—	—
Hetton-le-Hole	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Houghton-le-Spring	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Shiney Row	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Washington Station	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
FERRY HILL	—	—	—	—	—	—	23	1 d.	—	—	—	23	23	—	—	—	—	—	—	—
Castle Eden Station	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Coxhoe	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Sedgefield	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Thornley	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Trimdon Grange	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
West Cornforth	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
Wingate	—	—	—	—	—	—	16	1 d. and 2 d.	—	—	—	16	16	—	—	—	—	—	—	—
FLINT	—	—	—	—	—	—	30	13	—	—	—	43	43	Folkestone	1	Clerk	—	28 s.	1 s. 6 d.	35 s.
Connaught's Quay	—	—	—	—	—	—	16	1 d.	—	—	—	16	16	Clerk in Charge	1	—	22 s.	1 s.	27 s.	
Mold	—	—	—	—	—	—	16	13	—	—	—	29	29	Clerks	3	—	16 s.	1 s.	20 s.	
Pontybedkin	—	—	—	—	—	—	16	1 d.	—	—	—	16	16	Ditto	1	—	12 s.	6 d.	15 s.	
Ruthin	—	—	—	—	—	—	16	8	—	—	—	24	24	Allowance to clerk in charge of Shorncliffe Camp for providing a second assistant, charged to Postal Account.)	—	—	—	—	—	—
FOLKESTONE	6	282	5	56	10	19	—	—	26	—	12	—	405	Messengers, at 5 s. a week each.	4	—	—	—	—	—
Dymchurch	—	—	—	—	—	—	8	1 d. and 2 d.	—	—	—	8	8	Ditto at 5 s. a week, from 1st July to 31st October in each year.	1	—	—	—	—	—
Lydd	—	—	—	—	—	—	21	2 d.	—	—	—	21	21	†The Shorncliffe Camp is in charge of this clerk, and half of his wages is charged to Postal Account.	—	—	—	—	—	—
New Romney	—	—	—	—	—	—	26	2 d.	—	—	—	26	26	Shorncliffe Camp	1	—	—	—	—	—
Sandgate	—	—	—	—	—	—	37	2 d.	—	—	—	37	37	Messenger, at 5 s. a week.	—	—	—	—	—	—
Sandgate-road	—	—	—	—	—	—	39	—	—	—	—	39	39	—	—	—	—	—	—	—
Shorncliffe Camp	—	—	1	13	—	—	—	—	—	—	8	—	21	—	—	—	—	—	—	—

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
GUILDFORD - Albury Bramley Cranleigh Shere	3	146	2	26	15	15	8	2d.	-	-	4	8	191	Guildford -	1 1 1 2	Clerk - Ditto - Ditto - Messengers, at 5 s. a week each.	22 s. 16 s. 12 s. 6 d.	27 s. 20 s. 15 s.
GUISBOROUGH	-	-	-	-	-	-	30	1d. and 2d.	-	-	-	30	-	Halifax -	1 1 2 8 11	Clerk - Ditto - Ditto - Ditto - Inspector of Messengers, at 8 s. a week. Messengers, at 5 s. a week each. Ditto - at 1 d. per message. (Half wages of one Postal Clerk charged to Telegraph Account.)	36 s. 28 s. 22 s. 16 s. 2 s. 1 s. 6 d. 1 s. 1 s.	44 s. 35 s. 27 s. 20 s.
HALESWORTH	-	-	-	-	-	-	30	-	-	-	-	30	-	Halifax -	1 1 2 8 11	Clerk - Ditto - Ditto - Ditto - Inspector of Messengers, at 8 s. a week. Messengers, at 5 s. a week each. Ditto - at 1 d. per message. (Half wages of one Postal Clerk charged to Telegraph Account.)	36 s. 28 s. 22 s. 16 s. 2 s. 1 s. 6 d. 1 s. 1 s.	44 s. 35 s. 27 s. 20 s.
HALIFAX - Greeland King's Cross Ripponden Shelf Stainland	13	744	14	305	45	45	16	7	-	-	45	23	1,139	Halifax -	1 1 2 8 11	Clerk - Ditto - Ditto - Ditto - Inspector of Messengers, at 8 s. a week. Messengers, at 5 s. a week each. Ditto - at 1 d. per message. (Half wages of one Postal Clerk charged to Telegraph Account.)	36 s. 28 s. 22 s. 16 s. 2 s. 1 s. 6 d. 1 s. 1 s.	44 s. 35 s. 27 s. 20 s.
HALSTEAD - Castle Hedingham Earl's Colne	-	-	-	-	-	-	26	2d.	-	-	-	26	-	Harrogate -	1 1 3	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARLESTON -	-	-	-	-	-	-	31	13	-	-	-	44	-	Harrogate -	1 1 3	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARLOW -	-	-	-	-	-	-	26	8	-	-	6	40	-	Harrogate -	1 1 3	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARROGATE - High Harrogate	2	106	5	52	20	20	13	-	73	-	-	13	251	Hartlepool -	1 3 1	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARROW -	-	-	1	13	42	42	-	5	-	-	-	-	245	Hartlepool -	1 3 1	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARTLEPOOL	3	161	4	46	18	18	-	-	-	-	20	-	245	Hartlepool -	1 3 1	Clerk - Ditto - Messengers, at 5 s. a week each.	22 s. 14 s. 1 s.	27 s. 21 s.
HARWICH - Dovercourt	-	-	2	26	64	64	13	-	-	-	-	13	90	Hastings -	1 1 5	Clerk - Ditto - Ditto - (Half wages of three officers charged to Postal Account; one of these is employed at St. Leonard's, R. O.)	28 s. 22 s. 16 s.	35 s. 27 s. 20 s.
HASTINGS - Bexhill George-street Ore St. Leonard's	7	410	6	86	40	40	8	1d. and 2d.	-	-	25	8	561	Hastings -	1 5 2	Clerk - Ditto - Ditto - (Half wages of three officers charged to Postal Account; one of these is employed at St. Leonard's, R. O.)	28 s. 22 s. 16 s.	35 s. 27 s. 20 s.
	-	-	-	-	38	38	8	1d. and 2d.	-	-	25	8	124	St. Leonard's, R. O.	1 5 2	Corporal, at 8 s. a week. Messengers, at 5 s. a week each. Messengers, at 5 s. a week each.	-	-

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	SCALES OF PAY.					
	Clerks.		Messengers and Porters.	Number.								Cost for Year ending 31st March 1877.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.															
HIGHAM FERRERS Irthlingboro' Rusden	-	-	-	-	-	-	27 16 16	1d. 1d.	-	-	-	-	-	-	-	-	-
HIGH WYCOMBE	-	-	2	26	-	65	-	-	-	-	-	-	-	-	-	-	-
HOCKLEY East Shelton	-	-	-	-	-	-	31 16	13 1d.	-	-	-	-	-	-	-	-	-
HITCHIN Shillington	1	51	2	26	-	13	8	2d.	22	-	-	1 Clerk	-	14s.	1s.	21s.	
HODDSDON Broxbourne	-	-	-	-	-	-	26 8	13 2d.	-	-	-	2	Messengers, at 5s. a week each.	-	-	-	-
HOLBEACH	-	-	-	-	-	-	31	7	-	-	-	-	-	-	-	-	-
HOLSWORTHY Bude	-	-	-	-	-	-	20 16 16	2d. 2d. 2d.	-	-	-	-	-	-	-	-	-
KIRKHAMPTON Stratton	-	-	-	-	-	-	16 16	2d. 2d.	-	-	-	-	-	-	-	-	-
HOLYHEAD Llanfachreth The Valley	3	144	2	26	-	15	*16 *16 *16	- - 26	-	-	8	1 Clerk	-	22s.	1s.	27s.	
HOLYWELL Bagilt Caerwys Mestyn Quay	-	-	-	-	-	-	16 16 16	1d. 1d. 1d.	-	-	-	2 Clerks	-	14s.	1s.	21s.	
HONITON	-	-	-	-	-	-	26	13	-	-	-	2	Messengers, at 5s. a week each.	-	-	-	-
HORNCASTLE	-	-	-	-	-	-	60	13	-	-	8	-	-	-	-	-	-
HORNDEN Hambleton	-	-	-	-	-	-	37 16	- 1d. and 2d.	-	-	-	-	-	-	-	-	-
HORSHAM Billingshurst Cowfold Slingfold	2	87	2	26	-	13	16 16 8	- 1d. and 2d. 1d. and 2d.	26	-	5	2 Clerks	-	16s.	1s.	20s.	
HOUNSLOW Feltham Harlington	-	-	3	39	-	43	16 16	2d. -	-	-	5	2	Messengers, at 5s. a week each.	-	-	-	-

3.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1877—*continued*.

SCALES OF PAY.																			
Offices.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Clerks.	Messengers and Porters.	Number.	Cost for Year ending 31st March 1877.															
LIMINSTER	-	-	-	-	-	-	-	-	-	-	-	-	-	Ipswich	-	1	Clerk	36 s.	44 s.
Martock	-	-	-	-	-	-	26	10	-	-	-	36	-	-	-	1	Ditto	28 s.	35 s.
South Petherton	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	2	Ditto	22 s.	27 s.
Stoke-under-Ham	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	3	Ditto	1 s.	21 s.
	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	1	Relief Clerk	14 s.	21 s.
INGATESTONE	-	-	-	-	-	-	38	-	-	-	-	38	-	-	-	11	Messenger	7 s. a week.	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11	Messengers	5 s. a week each.	-
IPSWICH	-	-	12	161	40	450	8	2d.	-	-	25	8	804	-	†	Including Royal Engineers' Working Pay and Allowances:	-	-	-
Blideston	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	Two men at 13 s. 2d. a week each.	-	-	-
Hadleigh	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	One man at 10 s. 2d. a week each.	-	-	-
Walton	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
Holbrook	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
ISLE OF MAN	-	-	5	178	-	31	-	-	16	-	37	-	327	-	1	Clerk	28 s.	35 s.	
Castletown	-	-	1	13	-	-	21	13	-	-	5	39	13	-	1	Ditto	22 s.	27 s.	
Laxey	-	-	-	-	-	-	16	4	-	-	-	20	-	-	1	Ditto	12 s.	15 s.	
Peel	-	-	-	-	-	-	21	10	-	-	4	35	-	-	2	Ditto	10 s.	-	
Port St. Mary	-	-	-	-	-	8	18	8	-	-	-	26	-	-	5	Messengers	5 s. a week each.	-	
Ramsay	-	-	2	21	-	-	13	-	-	-	21	-	144	-	1	Messenger, at 5 s. a week.	-	-	-
Shore-road	-	-	-	-	-	-	16	-	-	-	-	16	-	-	-	-	-	-	-
Ballaugh	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-
ISLEWORTH	-	-	-	-	-	-	31	21	-	-	-	52	-	-	1	Clerk	22 s.	27 s.	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	10 s.	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers	4 s. a week each.	-	-
IVYBRIDGE	-	-	-	-	-	-	26	13	-	-	-	39	-	-	3	Messengers, at 5 s. a week each.	-	-	-
Ermington	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
Modbury	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
South Brent	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	-	-
JARROW	-	-	3	39	-	16	-	-	-	-	-	-	55	-	1	Clerk	36 s.	44 s.	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	22 s.	27 s.	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	Ditto	14 s.	21 s.	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messenger	7 s. a week.	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	6 s. a week.	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	Messengers	5 s. a week each.	-	-
JERSEY	-	-	9	125	-	35	16	2d.	-	-	55	16	818	-	2	Clerks	14 s.	21 s.	-
St. Aubin's	-	-	-	-	-	-	16	-	-	-	-	16	-	-	1	Ditto	10 s.	-	-
St. Owen's	-	-	-	-	-	-	16	-	-	-	-	16	-	-	1	Messenger	5 s.	-	-
St. Peter's	-	-	-	-	-	-	16	-	-	-	-	16	-	-	1	Ditto	4 s.	-	-
KEIGHLEY	-	-	2	23	-	15	-	7	5	-	-	-	156	-	1	-	-	-	-
Haworth	-	-	-	-	-	-	16	-	-	-	-	17	-	-	-	-	-	-	-

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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

† Including compensation, 20 l., to present Postmaster (only).

* A pound marked thus (*) include payment for delivery in the Town or Village.

North-street	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1d. a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (a).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Clerks.		Messengers and Porters.																
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
LIVERPOOL	300	32,140	238	4,618	1,408	200	20	20	10	217	29,583	Liverpool	1	Superintendent -	300 £	15 £	400 £		
Aigburth	-	-	-	-	-	20	-	-	-	-	35	35	2	Assistant Super-	240 £	10 £	280 £		
Aintree	-	-	1	15	-	20	-	-	-	-	31	31	6	intendants.	180 £	10 £	230 £		
Anfield	-	-	1	13	-	20	-	-	10	-	33	33	1	Ditto	100 £	5 £	130 £		
Ash Grove	-	-	-	-	-	20	-	-	-	-	13	13	17	Matron	100 £	8 £	170 £		
Athol-street	-	-	-	-	-	20	-	-	-	-	13	13	27	Clerks	130 £	2 s.	44 s.		
Bald-street	-	-	-	-	-	20	-	-	-	-	13	13	38	Ditto	28 s.	1 s. 6 d.	35 s.		
Breck-road	-	-	-	-	-	20	-	-	-	-	13	13	63	Ditto	22 s.	1 s.	27 s.		
Brunswick-road	-	-	-	-	-	20	-	-	-	-	13	13	109	Ditto	14 s.	1 s.	21 s.		
Byrom-street	-	-	-	-	-	20	-	-	-	-	13	13	8	Counter clerks	37 s.	2 s.	44 s.		
Dingle-hill	-	-	-	-	-	20	-	-	-	-	13	13	12	Ditto - ditto	29 s.	2 s.	36 s.		
Edge-hill	-	-	-	-	-	20	-	-	-	-	13	13	16	Ditto - ditto	20 s.	1 s. 6 d.	28 s.		
Everton-road	-	-	1	15	-	20	-	-	-	-	35	35	-	(1 paid on old scale of 28 s. by 1 s. 6 d. to 35 s.)	20 s.	1 s. 6 d.	28 s.		
Fairfield	-	-	1	15	-	20	-	-	-	-	23	23	-	An extra allowance for working private wire, of 5 s. a week.	20 s.	1 s. 6 d.	28 s.		
Formby	-	-	2	29	-	8	-	-	-	-	50	50	-	Allowance of 50 £. a year to Post Office Con-	20 s.	1 s. 6 d.	28 s.		
Grasendale	-	-	1	16	-	21	-	-	-	-	13	13	-	troller, and two allowances of 40 £. a year	20 s.	1 s. 6 d.	28 s.		
Great Crosby	-	-	1	16	-	8	-	-	-	-	13	13	2	each to two Post Office Sub-Controllers.	20 s.	1 s. 6 d.	28 s.		
Great George-street	-	-	1	3	-	16	-	-	3	-	16	16	-	Office porters	18 s.	1 s.	24 s.		
Hale	-	-	1	16	-	26	-	-	2d.	-	42	42	-	(With 3 s. a week each extra, and a	15 s.	1 s.	26 s.		
Halewood	-	-	1	16	-	20	-	-	-	-	36	36	-	gratuity of 2 s. a week each.)	15 s.	1 s.	26 s.		
Hayton	-	-	1	16	-	31	-	-	-	-	59	59	2	Charwomen	15 s.	1 s.	26 s.		
Kensington	-	-	1	16	-	20	-	-	-	-	16	16	-	-	-	-	-	-	
Kirkdale	-	-	1	16	-	20	-	-	-	-	13	13	-	-	-	-	-	-	
Lodwick-street	-	-	2	28	-	31	-	-	3d.	-	16	16	-	-	-	-	-	-	
Maghull	-	-	-	-	-	-	-	-	-	-	13	13	-	-	-	-	-	-	
Old Swan	-	-	-	-	-	-	-	-	-	-	13	13	-	-	-	-	-	-	
Oxford-street	-	-	-	-	-	20	-	-	-	-	35	35	1	Inspector of mes-	100 £	5 £	130 £		
Ranelagh-place	-	-	-	-	-	20	-	-	-	-	36	36	1	sengers.	16 s.	1 s.	21 s.		
Regent's-road	-	-	-	-	-	20	-	-	-	-	39	39	3	Corporals	13 s.	1 s.	15 s.		
Roby	-	-	-	-	-	20	-	-	-	-	10	10	13	Messengers	At 12 s. a week each.	-	-	-	
Seaforth	-	-	1	15	-	20	-	-	-	-	13	13	20	Ditto	At 9 s. a week.	-	-	-	
Stoneycroft	-	-	1	16	-	20	-	-	-	-	36	36	20	Ditto	At 7 s. a week.	-	-	-	
Upper Parliament-street	-	-	1	14	-	20	-	-	-	-	34	34	20	Ditto	At 5 s. a week.	-	-	-	
Walton	-	-	1	21	-	37	-	-	-	-	58	58	90	Messengers	At 12 s. a week.	-	-	-	
Waterloo	-	-	2	31	-	20	-	-	-	-	51	51	50	Ditto	At 12 s. a week.	-	-	-	
Wavertree	-	-	1	16	-	13	-	-	-	-	29	29	-	Medical officer	At 12 s. a week.	-	-	-	
West Derby	-	-	1	13	-	16	-	-	-	-	20	20	-	-	-	-	-	-	
West Derby-road	-	-	1	13	-	16	-	-	-	-	20	20	-	-	-	-	-	-	
Woolton	-	-	-	-	-	-	-	-	-	-	20	20	-	-	-	-	-	-	
LLANDYFEL	-	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Newcastle Emlyn	-	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-

LLANDYFEL
Newcastle Emlyn

[illegible]

(a) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

beyond that time.
 This gratuity of 2 s. a week has been granted provisionally only, and for two years from 1st January 1874.

* Amounts marked thus (*) include payment for delivery in town or village.
† Including 3*l.* for working private wire; the minimum allowance is 21 *l.*

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (a).	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.									Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.												
MACCLESFIELD	3	169	4	52	£	15	£	16	£	14	£	Macclesfield	1 Clerk	22s.	1s.	27s.
Bollington	-	-	-	-	-	-	13	3	-	-	19	-	2 Ditto	-	1s.	20s.
Prestbury	-	-	-	-	-	-	-	1d.	-	-	13	-	Half wages of 1 Boy Clerk on Postal Establishment, at 10s. 6d. (other half charged to Postal Account).	-	-	-
MAIDENHEAD	-	-	3	33	-	48	-	-	-	-	-	-	4 Messengers, at 5s. a week each.	-	-	-
Beaconsfield	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-
Burnham	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-
Cookham	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-
Wooburn	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-
MAIDSTONE	4	261	4	52	-	23	-	-	-	-	-	Maidenhead	2 Messengers, at 5s. a week each.	-	-	-
Aylesford	-	-	-	-	-	-	16	1d. and 2d.	-	-	16	-	1 Messenger, at 5s., from 1 May to 30 September.	-	-	-
Hollingbourne	-	-	-	-	-	-	16	1d. and 2d.	-	-	16	-	-	-	-	-
Lenham	-	-	-	-	-	-	16	1d. and 2d.	-	-	16	-	-	-	-	-
Linton	-	-	-	-	-	-	8	1d. and 2d.	-	-	8	-	1 Clerk	28s.	1s. 6d.	35s.
Tovil	-	-	-	-	-	-	8	1d. and 2d.	-	-	8	-	Ditto	22s.	1s.	27s.
Watlington	-	-	-	-	-	-	26	-	-	-	26	-	2 Ditto	-	1s.	20s.
West Malling	-	-	-	-	-	-	26	2d.	-	-	8	-	A proportion of the postal clerks' salaries, equal to 15 L. a year, is chargeable to telegraphs.	-	-	-
Yalding	-	-	-	-	-	-	8	1d. and 2d.	-	-	10	-	Messengers, at 5s. a week each.	-	-	-
MALDON	-	-	-	-	-	-	39	13	-	-	-	-	-	-	-	-
Burnham	-	-	-	-	-	-	8	2d.	-	-	-	-	1 Clerk	22s.	1s.	27s.
Heybridge	-	-	-	-	-	-	8	2d.	-	-	-	-	Ditto	-	1s.	21s.
Latchingdon	-	-	-	-	-	-	8	2d.	-	-	-	-	Messengers, at 5s. a week each.	-	-	-
Southminster	-	-	-	-	-	-	8	2d.	-	-	-	-	4 Messengers, at 5s. a week each.	-	-	-
MALMESBURY	-	-	-	-	-	-	21	13	-	-	-	Malton	1 Clerk	22s.	1s.	27s.
MALTON	2	100	4	52	-	13	-	-	-	-	10	-	Ditto	-	1s.	21s.
MALVERN	4	195	2	29	-	15	-	7	-	-	20	-	Messengers, at 5s. a week each.	-	-	-
Malvern Link	-	-	-	-	-	-	16	1d.	-	-	-	-	3 Clerks	-	1s.	21s.
Malvern Wells	-	-	-	-	-	-	16	2d.	-	-	-	-	Learner	-	5s.	21s.
MANCHESTER	362	23,981	200	4,277	1,792	200	-	-	-	201	-	Malvern	1 Messenger, at 6s. a week.	-	-	-
Alderley Edge	-	-	-	-	-	-	26	*21	-	-	-	-	Messenger, at 5s. a week.	-	-	-
Ancoats, Great	-	-	-	-	-	-	13	-	-	-	-	-	Messenger, at 5s. a week.	-	-	-

37	*33	70	Manchester	1	Superintendent -	300 l.	15 l.	360 l.
8	*17	25		1	Principal Clerk -	240 l.	10 l.	280 l.
16	4	20		1	Assistant Super- intendent.	240 l.	10 l.	280 l.
22	22	44		5	Assistant Super- intendents.	180 l.	10 l.	230 l.
20	*15	23		15	Clerks -	130 l.	8 l.	170 l.
20	-	13		32	Ditto -	36 s.	2 s.	44 s.
13	*13	29		54	Ditto -	28 s.	1 s. 6 d.	35 s.
16	*7	23		110	Ditto -	16 s.	1 s. 6 d.	27 s.
16	*20	42		15	Ditto -	12 s. a week each.		
22	10	27		1	Female Clerk (Matron), 100 l. by 7 l. 10 s. to 120 l.			
16	*9	29		4	Ditto -	75 l. by 5 l. to 90 l.		
18	26	34		20	Ditto -	22 s. by 1 s. 6 d. to 27 s.		
26	*4	28		40	Ditto -	16 s. by 1 s. to 21 s.		
16	*2	20		45	Ditto -	12 s. by 1 s. to 15 s.		
16	13	33		10	Ditto -	(Probationers), at 10 s. a week each.		
20	20	41		8	Learners, at 5 s. a week each.			
21	21	29		1	Inspector of Mes- sengers.	85 l.	5 l.	120 l.
21	13	34		1	Assistant Inspec- tor.	18 s.	1 s.	24 s.
31	*19	20		3	Porters -	18 s.	1 s.	24 s.
31	13	46		2	Porters, at 18 s. a week each.			
16	*16	32		2	Corporal Messengers, at 12 s. a week each.			
20	-	31		2	Ditto -	at 10 s. - ditto.		
31	*7	23		40	Messengers -	7 s. half-yearly.		
16	10	48		54	Messengers, at 5 s. a week each.			
16	17	13		6	Ditto -	at 1 d. a message.		
13	*8	24		79	Ditto -	at 3 d. per message.		
16	*6	22		4	Including cost of Messengers at sub-offices.			
16	20	40			Medical Officers, at 8 s. 6 d. a head. Estimated at 2017.			
20	20	47						
20	13	34						
21	*13	29						
16	-	39						
39	26	49						
20	*27	20						
16	18	43						
21	*27	39						
23	5	50						
26	26	52						
26	26	52						
26	12	28						
26	26	26						
21	*25	46						

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 <i>l.</i> a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
MANCHESTER—continued.																			
Stretford Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Swinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tyldesley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Upper Mill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waterfoot	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wilmslow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Withington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Worsley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
York Street, Cheetham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MANNINGTREE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MANSFIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Annesley Woodhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sutton-in-Ashfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Warsop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chatteris	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Manca	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MARGATE	4	253	5	77	-	35	16	16	-	20	-	35	-	-	420	-	1	44 <i>s.</i>	
Northumberland Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2 <i>s.</i>	
MARKET DEEPING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	20 <i>s.</i>	
MARKET DRAYTON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1 <i>s.</i>	
MARKET HARBOUROUGH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	6 <i>d.</i>	
MARKET RASEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	15 <i>s.</i>	
Binbrook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	15 <i>s.</i>	
MARKELBOROUGH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	15 <i>s.</i>	
Burbage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	15 <i>s.</i>	
Pewsey	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	15 <i>s.</i>	

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS IN *England and Wales*, for the Year ending 31st March 1877.—*continued.*

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	1 d. a Message, with a minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					Maximum.
	Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.		
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																
MORPETH	-	-	-	-	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	-	-	-	-	-	-
Bedlington	-	-	-	-	-	-	-	-	13	-	-	-	-	36	-	-	-	-	-	-
Newbiggin-by-the-Sea	-	-	-	-	-	-	-	1d. and 2d.	1d. and 2d.	-	-	-	16	16	-	-	-	-	-	-
Rothbury	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	16	16	-	-	-	-	-	-
NANTWICH	-	-	-	-	-	-	-	35	13	-	-	-	48	-	-	-	-	-	-	-
Audlem	-	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
NARBERTH	-	-	-	-	-	-	-	20	13	-	-	-	33	-	-	-	-	-	-	-
NEATH	3	156	5	65	-	18	-	-	-	-	-	20	-	259	1	Clerk	-	22 s.	1 s.	27 s.
Glyn-neath	-	-	-	-	-	*3	-	-	2d.	-	-	-	-	3	2	Ditto	-	16 s.	1 s.	20 s.
NEEDHAM MARKET	-	-	-	-	-	-	-	26	2d.	-	-	-	26	-	5	Messengers, at 5 s. a week each.	-	-	-	-
Coddenham	-	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
NEWARK	2	107	3	69	-	18	-	-	5	35	-	18	-	252	1	Clerk	-	22 s.	1 s.	27 s.
Basingham	-	-	-	-	-	-	-	16	1d.	-	-	-	16	-	1	Ditto	-	14 s.	1 s.	21 s.
Collingham	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	16	-	3	Messengers, at 1d. a message.	-	-	-	-
Newton-on-Trent	-	-	-	-	-	-	-	26	1d.	-	-	-	26	-	-	-	-	-	-	-
Ollerton	-	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	-	-	-	-	-
Tuxford	-	-	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	-
NEWBURY	1	37	1	13	-	12	-	-	5	26	-	-	-	93	1	Clerk	-	14 s.	1 s.	21 s.
East Ilsley	-	-	-	-	-	-	-	8	2d.	-	-	-	8	-	1	Messenger at 5 s. a week.	-	-	-	-
Kingsclere	-	-	-	-	-	-	-	8	2d.	-	-	-	8	-	-	-	-	-	-	-
Woolton Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEWCASTLE, STAFF	1	55	2	26	-	14	-	-	-	57	-	20	-	172	1	Clerk	-	14 s.	1 s.	21 s.
Chesterston	-	-	-	-	-	-	-	16	-	-	-	-	16	-	2	Messengers, at 5s. a week.	-	-	-	-
Madeley	-	-	-	-	-	-	-	*19	-	-	-	-	19	-	-	-	-	-	-	-
Silverdale	-	-	-	-	-	-	-	8	4	-	-	-	12	-	-	-	-	-	-	-
Woore	-	-	-	-	-	-	-	+16	-	-	-	-	16	-	-	-	-	-	-	-

NEWCASTLE-ON-TYNE	162	10,940	101	2,062	465	75	105	926	13,873	NEWCASTLE-ON-TYNE	1	Superintendent -	240 £.	10 £.	280 £.
Branch Office.	-	-	-	-	-	-	-	-	-	-	4	Assistant ditto -	130 £.	8 £.	170 £.
Neville-street.	-	-	-	-	-	-	-	-	-	-	15	Clerks -	36 s.	2 s.	44 s.
Annfield Plain	-	-	-	-	-	-	-	-	-	-	20	Ditto -	28 s.	1 s. 6 d.	35 s.
Belsay	-	-	-	-	-	-	-	-	-	-	30	Ditto -	22 s.	1 s.	27 s.
Blanchland	-	-	-	-	-	-	-	-	-	-	55	Ditto -	16 s.	1 s.	21 s.
Blaydon	-	-	-	-	-	-	-	-	-	-	36	Ditto -	15 s.	1 s.	10 s.
Bulmar's Village	-	-	-	-	-	-	-	-	-	-	1	Ditto, at 27 s. a week.	-	-	-
Cambo -	-	-	-	-	-	-	-	-	-	-	-	14 Allowances to the Postmaster for providing Clerks,	-	-	-
Capheaton	-	-	-	-	-	-	-	-	-	-	-	at 14 s. a week each.	-	-	-
Corbridge	-	-	-	-	-	-	-	-	-	-	-	Extra allowances for working private wires, 10 s. a week.	-	-	-
Cramlington	-	-	-	-	-	-	-	-	-	-	-	Half wages of 1 Clerk on Postal Establishment, on scale 27 s. by 1 s. 6 d. to 35 s., (other half charged to Postal Account).	22 s.	1 s.	27 s.
Dipton	-	-	-	-	-	-	-	-	-	-	1	Inspector of Messengers.	-	-	-
Felling	-	-	-	-	-	-	-	-	-	-	1	Assistant ditto -	18 s.	1 s.	22 s.
Hebburn	-	-	-	-	-	-	-	-	-	-	29	Messengers -	8 s.	1 s.	10 s.
Kirkwhelpington	-	-	-	-	-	-	-	-	-	-	70	Ditto - at 1 d. per message.	-	-	-
Northumberland-street	-	-	-	-	-	-	-	-	-	-	-	Medical Officer, 8 s. 6 d. a head; estimated at 111 l. a year.	-	-	-
Otterburn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ponteland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prudhoe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Riding Mill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sternfordham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stocksfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Walker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Walsend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Willington Quay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Whitley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEWMARKET	3	219	3	44	-	25	-	73	361	Newmarket	-	Superintendent -	100 £.	5 £.	130 £.
Haverhill	-	-	-	-	-	-	-	-	-	-	2	Clerks -	14 s.	1 s.	21 s.
Wickham Brook	-	-	-	-	-	-	-	-	-	-	1	Messengers, at 5 s. a week each.	-	-	-
NEWHAM	-	-	-	-	-	-	-	-	-	-	-	Ditto, at 7 s. a week.	-	-	-
Blakeney	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cinderford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEWPORT, I. W.	-	-	2	26	-	13	-	-	104	Newport (I. W.)	-	Messengers, at 5 s. a week each.	-	-	-
Freshwater	-	-	-	-	-	-	-	-	-	-	1	Superintending Clerk.	100 £.	5 £.	130 £.
Niton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Yarmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEWPORT (MON.)	18	1,218	13	268	6	45	-	13	1,592	Newport (Mon.)	-	Clerks -	36 s.	2 s.	44 s.
Abercarne	-	-	-	-	-	-	-	-	-	-	-	Ditto -	22 s.	1 s.	27 s.
Abertillery	-	-	-	-	-	-	-	-	-	-	-	Ditto -	14 s.	1 s.	21 s.
Bassaleg	-	-	-	-	-	-	-	-	-	-	-	Ditto, at 10 s. a week.	-	-	-
Blackwood	-	-	-	-	-	-	-	-	-	-	-	Ditto, at 7 s. a week.	-	-	-
Caerleon	-	-	-	-	-	-	-	-	-	-	-	£. 104 of the salaries of the Postal Clerks is charged to Telegraphs.	-	-	-
Crumlin	-	-	-	-	-	-	-	-	-	-	-	Messenger, at 7 s. a week.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	Ditto, at 3 d. a message.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	Medical Officer, 8 s. 6 d. a head; estimated at 137 l. a year.	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* £. 3 for working private wire.

† Amounts marked thus (†) include payment for delivery in the Town or Village.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	S C A L E S O F P A Y.				Maximum.
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
NEWPORT (MON.)—continued.																		
Cyrubran	—	—	—	—	—	—	16	8	—	—	—	24	—	—	—	—	—	—
Machen	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	—	—	—	—
Mandee	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	—	—	—	—
Raglan	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—
Risca	—	—	—	—	—	—	21	2d.	—	—	—	34	—	—	—	—	—	—
Usk	—	—	—	—	—	—	27	13	—	—	—	40	—	—	—	—	—	—
NEWPORT PAGNEL	—	—	—	—	—	—	16	1d.	—	—	—	16	—	—	—	—	—	—
Olney	—	—	—	—	—	—	30	13	—	—	—	43	—	—	—	—	—	—
NEWPORT, SALOP	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NEWTON ABBOT	1	38	3	39	—	67	—	—	—	—	—	—	14	—	1 Clerk	14s.	1s.	21s.
Ashburton	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	3 Messengers, at 5s. a week each.	—	—	—
Bovey Tracey	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—
Buckfastleigh	—	—	—	—	—	—	16	2d.	—	—	—	21	—	—	—	—	—	—
Chudleigh	—	—	—	—	—	—	*21	—	—	—	—	—	—	—	—	—	—	—
NEWTON-LE-WILLOWS	—	—	1	13	—	31	—	—	—	—	—	—	44	—	—	—	—	—
Earlestown	—	—	—	—	—	—	16	4	—	—	—	20	—	—	—	—	—	—
Golborne	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—
NEWTOWN (MONT.)	—	—	—	—	—	—	47	13	—	—	—	60	—	—	—	—	—	—
NORMANTON	3	112	2	26	—	20	—	—	—	—	—	—	158	—	1 Clerk	22s.	1s.	27s.
Aberford	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	2 Clerks	14s.	1s.	21s.
Altofts	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	2 Messengers, at 5s. a week each.	—	—	—
Castleford	—	—	2	26	—	31	—	—	—	—	—	—	57	—	2 Messengers, at 5s. a week each.	—	—	—
Cleckheaton	—	—	1	13	—	27	—	—	—	—	—	—	40	—	2 Messengers, at 5s. a week each.	—	—	—
Elland	—	—	1	13	—	8	—	7	—	—	—	11	—	—	1 Messenger at 5s. a week.	—	—	—
Heckmondwike	—	—	2	26	—	21	—	—	—	—	—	—	91	—	1 Clerk	12s.	6d.	15s.
Knottingley	—	—	1	13	—	—	—	—	—	—	—	—	34	—	1 Ditto, at 10s. a week.	—	—	—
Millbridge	—	—	—	—	—	—	16	5	—	—	—	21	—	—	2 Messengers, at 5s. a week each.	—	—	—
Mirfield	—	—	—	—	—	—	26	10	—	—	—	36	—	—	1 Messenger, at 5s. a week.	—	—	—
Ravensthorpe	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	1 Clerk	14s.	1s.	21s.
Sherburn	—	—	—	—	—	—	16	1d. and 2d.	—	—	—	16	—	—	1 Ditto, at 10s. a week.	—	—	—
South Milford	—	—	—	—	—	—	16	3	—	—	—	19	—	—	2 Messengers, at 5s. a week each.	—	—	—
Sowerby Bridge	—	—	2	26	—	5	—	—	—	—	—	—	115	—	—	—	—	—

[illegible]

PENANCE	5	288	4	52	-	35	-	-	-	-	19	-	394	Penance	-	1	Clerk	-	28 s.	1 s. 6 d.	35 s.
Newlyn	-	-	-	-	-	-	16	18	-	-	-	34	-	(One of the present officers	-	4	Ditto	-	14 s.	1 s.	21 s.
St. Just	-	-	-	-	-	-	13	8	-	-	-	21	-	Messengers, at 5 s. a week each.	-	4	Messengers, at 5 s. a week each.	-	22 s.	1 s.	27 s.)
PERSHORE	-	-	-	-	-	-	29	1 d.	-	-	-	29	-	-	-	-	-	-	-	-	-
PETERBOROUGH	12	697	4	57	10	34	-	-	-	-	5	-	80	Peterborough	-	1	Clerk	-	36 s.	2 s.	44 s.
Crowland	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	1	Ditto	-	28 s.	1 s. 6 d.	35 s.
Millfield	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	4	Ditto	-	22 s.	1 s.	27 s.
New Fletton	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	4	Ditto	-	14 s.	1 s.	21 s.
Stilton	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	2	Ditto	-	10 s. a week each.	-	-
Thorney	-	-	-	-	-	-	*16	-	-	-	3	19	-	-	-	3	Messengers, at 5 s. a week each.	-	-	-	-
Whittlesea	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	1	Ditto	-	at 7 s. a week.	-	-
PETERSFIELD	-	-	-	-	-	-	*74	-	-	-	-	74	-	-	-	-	-	-	-	-	-
Haslemere	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	-	-	-	-	-	-	-
Liphook	-	-	-	-	-	-	20	13	-	-	-	33	-	-	-	-	-	-	-	-	-
Liss	-	-	-	-	-	-	8	2 d. and 3 d.	-	-	-	8	-	-	-	-	-	-	-	-	-
PETWORTH	-	-	-	-	-	-	31	13	-	-	-	44	-	-	-	-	-	-	-	-	-
Pulborough	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	-	-
Storrington	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	-	-
PICKERING	-	-	-	-	-	-	20	1 d. and 2 d.	-	-	-	20	-	-	-	-	-	-	-	-	-
Rosedale, S. O.	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	-	-	-	-	-	-	-
PLYMOUTH	51	3,084	31	442	233	45	-	-	-	38	124	-	3,966	Plymouth	-	1	Superintendent	-	130 l.	8 l.	170 l.
Callington	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	3	Assistant Super-	-	100 l.	5 l.	130 l.
St. German's	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	9	Clerks	-	28 s.	1 s. 6 d.	35 s.
Horrabridge	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	9	intendents.	-	36 s.	2 s.	44 s.)
Prince Town	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	13	Clerks	-	22 s.	1 s.	27 s.
Saltash	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	19	Ditto	-	14 s.	1 s.	21 s.
Stonhouse	-	-	-	-	-	-	20	-	-	-	-	20	-	-	-	3	Ditto, at 10 s. a week each.	-	-	-	-
Union Street	-	-	-	-	-	-	13	-	-	-	-	13	-	-	-	3	Learnors, at 5 s. a week each.	-	-	-	-
PLYMPTON	-	-	-	-	-	-	21	8	-	-	-	29	-	-	-	2	Inspectors of Messengers, at 12 s. a week each.	-	-	-	-
Yealampton	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	1	Ditto	-	6 s.	6 s.	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28	Medical Officer at 8 s. 6 d. per head; estimated at 38 l. a year.	-	-	-	-
PONDERS END	-	-	-	-	-	-	20	13	-	-	-	33	-	-	-	-	-	-	-	-	-
Enfield Highway	-	-	-	-	-	-	18	16	-	-	-	34	-	-	-	-	-	-	-	-	-
Enfield Lock	-	-	-	-	-	-	21	16	-	-	-	37	-	-	-	-	-	-	-	-	-
PONTEFRAC	2	58	2	26	-	10	-	-	-	-	-	-	94	Pontefract	-	1	Clerk	-	12 s.	6 d.	15 s.
Ackworth	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	1	Clerk at 10 s. a week.	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week each.	-	-	-	-
PONTYPOOL	-	-	2	26	-	21	-	-	-	-	5	-	52	-	-	-	-	-	-	-	-
Abersychan	-	-	-	-	-	-	8	3 d.	-	-	-	8	-	-	-	-	-	-	-	-	-
Blacnavon	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	-	-
Talywain	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	-	-	-	-	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	S C A L E S O F P A Y.				
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
PONTYPRIDD	3	114	1	16	£.	10	8	13	£.	£.	10	163	£.	Pontypridd	1 Clerk 2 Ditto 1 Messenger	22 s. 14 s. 6 s. a week.	1 s. 1 s.	27 s. 21 s.
Cymmer	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Pentre -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Treherbert	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Treforest	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-
Treorchy	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Ystrad Rhondda	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-
Pewybraig	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-
POOLE	-	-	-	-	-	-	82	26	-	-	-	108	-	Portsmouth	11 Superintendent 11 Assistant ditto 3 Clerks 4 Ditto 12 Ditto 1 Clerk (for Admiralty Work). 1 Ditto 3 Learners at 5 s. a week each. Medical Officer at 8 s. 6 d. a head, estimated at 17 l. a year.	130 l. 130 l. 28 s. 22 s. 22 s. 36 s. 28 s.	8 l. 8 l. 1 s. 6 d. 1 s. 1 s. 2 s. 1 s. 6 d.	170 l. 170 l. 35 s. 27 s. 21 s. 44 s. 35 s.
PORTSMOUTH	26	1,568	17	276	£.	50	-	2d.	-	17	20	1,932	-	-	-	-	-	-
Cosham	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-
Palmerston Rd. (Southsea)	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-
Wish Street (Southsea)	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-
PRESCOT	-	-	-	-	-	-	20	13	-	-	-	33	-	-	-	-	-	-
Rainhill	-	-	-	-	-	-	16	4	-	-	-	20	-	-	-	-	-	-
PRESTON	17	873	13	170	£.	50	-	-	-	11	70	1,174	-	Preston	1 Clerk 3 Ditto 4 Ditto 5 Ditto 1 Probationary 3 Learners at 5 s. a week each. 1 Messenger, at 5 s. 6 d. a week. 12 Ditto	100 l. 28 s. 22 s. 14 s. 10 s. a week.	5 l. 1 s. 6 d. 1 s. 1 s. 1 s.	130 l. 85 s. 27 s. 21 s.
Bamber Bridge	-	-	-	-	-	-	16	3	-	-	-	19	-	-	-	-	-	-
Blackpool	-	-	-	-	-	-	16	11	-	-	-	114	-	-	-	-	-	-
Croston	1	44	2	26	£.	18	16	1d. and 2d.	-	-	-	16	-	-	-	-	-	-
Fleetwood	-	-	-	-	-	-	37	26	-	-	-	63	-	-	-	-	-	-
Garstang	-	-	-	-	-	-	16	3	-	-	-	19	-	-	-	-	-	-
Great Eccleston	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	16	-	-	-	-	-	-
Kirkham	-	-	-	-	-	-	18	10	-	-	-	28	-	-	-	-	-	-
Leyland	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Longridge	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	16	-	-	-	-	-	-
Lytham	-	-	-	-	-	-	26	10	-	-	-	36	-	-	-	-	-	-
Poulton-le-Fylde	-	-	-	-	-	-	20	4	-	-	-	20	-	-	-	-	-	-
South Shore	-	-	-	-	-	-	16	2d.	-	-	-	19	-	-	-	-	-	-
Walton-le-Dale	-	-	-	-	-	-	16	3	-	-	-	19	-	-	-	-	-	-
PWILLBILI	-	-	-	-	-	-	20	13	-	-	-	33	-	Blackpool, S. O.	1 Clerk 2 Messengers, at 5 s. per week each. Medical Officer at 8 s. 6 d. a head, estimated at 11 l.	14 s. 5 s. per week each.	1 s.	21 s.
Nevin	-	-	-	-	-	-	16	1d.	-	-	-	16	-	-	-	-	-	-

RAMSGATE	5	319	4	76	25	1 d. a Message, with minimum of	16	13+	420	Ramsgate	1	Clerk	3 s.	44 s.
Addington Place	-	-	-	-	-	-	16	13+	-	-	-	-	-	27 s.
Broadstairs	-	-	-	-	-	-	26	2 d.	-	-	-	-	-	21 s.
Minster	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	12 s.
St. Peter's	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-
Granville Hotel	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-
READING	12	640	7	102	41	-	-	-	827	Broadstairs, S.O.	4	Messengers, at 1 d. per message.	-	-
Bradfield	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-
Mortimer	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-
Pangbourne	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-
Theale	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-
Twyford	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-
Woodhampton	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-
REDCAR	-	-	2	26	37	-	16	-	-	-	-	-	-	-
Marske-by-the-Sea	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-
REDDITCH	1	37	-	-	10	-	-	1 d.	57	Redditch	1	Clerk	1 s.	21 s.
Alvechurch	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
Alcester	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
Astwood Bank	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
Peckham	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
Studley	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
REDHILL	3	153	1	13	11	-	-	13	213	Redhill	3	Clerks	16 s.	20 s.
Bletchingley	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-
Godstone	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-
REDRUTH	1	37	2	26	18	-	-	-	112	Redruth	1	Clerk	14 s.	21 s.
Porthreath	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-
RETFORD	-	-	3	39	50	-	-	-	89	Retford	2	Messengers, at 5 s. a week each.	-	-
RETHAM	2	78	2	26	13	-	-	-	143	Retford	2	Clerks	14 s.	21 s.
RHAYADER	-	-	-	-	-	-	26	13	-	-	-	-	-	-
RHYL	1	41	2	26	15	-	-	-	142	Rhyl	1	Clerk	14 s.	21 s.
Abergele	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-
Denbigh	-	-	-	-	-	-	23	8	-	-	-	-	-	-
St. Asaph	-	-	-	-	-	-	*16	-	-	-	-	-	-	-
RICHMOND (SURREY)	3	195	5	65	15	-	-	-	305	Richmond (Surrey)	1	Clerk	22 s.	27 s.
Petersham	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-
RICHMOND (YORKSHIRE)	-	-	1	13	31	-	-	-	54	Richmond (Yorkshire)	2	Ditto	14 s.	21 s.
Reeth	-	-	-	-	-	-	16	-	-	-	-	-	-	-
RINGWOOD	-	-	-	-	-	-	42	1 d. and 2 d.	-	-	-	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the town or village.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877.—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 d. a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	S C A L E S O F P A Y.				
	Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
Ripon	1	35	2	26	£.	30	£.	12	£.	96	£.	1	Clerk	1	Ripon	-	-	-	15s.
Kirklington	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, 5s. a week each.	-	-	-	6d.	-	
ROCHDALE	12	599	11	195	£.	25	£.	14	£.	858	£.	1	Clerk	1	Rochdale	-	-	-	44s.
Milnrow	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	1	-	-	-	35s.	
Snailbridge	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	2	-	-	-	27s.	
Whitworth	-	-	-	-	-	-	-	-	-	-	-	7	Ditto	7	-	-	-	21s.	
Oldham Road	-	-	-	-	-	-	-	-	-	-	-	1	Clerk, at 10s. a week.	1	-	-	-	-	
ROCHESTER	-	-	3	39	£.	70	£.	-	-	09	£.	3	Messengers, at 5s. a week each.	3	-	-	-	-	
Hoo	-	-	-	-	-	-	-	-	-	-	-	8	Messengers, at 1d. per message.	8	-	-	-	-	
Snodland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Strood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Woolham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ROMFORD	-	-	2	26	£.	42	£.	-	-	68	£.	-	-	-	-	-	-	-	-
Purfleet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grays	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hornchurch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chadwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Horndon-on-the-Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Orsett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ranham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Havering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROMSEY	1	42	-	-	£.	5	£.	13	£.	-	-	-	-	60	Romsey	-	-	-	21s.
Ross	-	-	2	26	£.	47	£.	-	-	-	-	10	-	83	-	-	-	-	-
Drybrook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lydbrook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mitcheldean	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROTHERHAM	3	160	5	71	£.	13	£.	-	-	-	-	3	-	247	Rotherham	-	-	-	27s.
Aston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21s.
Conisborough	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mashboro'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mexboro'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parkgate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swinton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tickhill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wath-on-Deane	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	ROYALTON.	RUAPON.	RUGBY.	RUNCORN.	RYDE.	SAFFRON WALDEN.	ST. ALBAN'S.	ST. AUGUSTELL.
Avington	-	-	-	-	-	-	-	-
Barkway	-	-	-	-	-	-	-	-
Bassingbourne	-	-	-	-	-	-	-	-
Melbourne	-	-	-	-	-	-	-	-
Tharfield	-	-	-	-	-	-	-	-
Chirk	-	-	-	-	-	-	-	-
Bramstone	-	-	-	-	-	-	-	-
Dunchurch	-	-	-	-	-	-	-	-
Husband's Bosworth	-	-	-	-	-	-	-	-
Kilsby	-	-	-	-	-	-	-	-
Long Buckby	-	-	-	-	-	-	-	-
Souham	-	-	-	-	-	-	-	-
Stockton	-	-	-	-	-	-	-	-
Welford	-	-	-	-	-	-	-	-
West Haddon	-	-	-	-	-	-	-	-
Brading	-	-	-	-	-	-	-	-
St. Helens	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-
Sea View	-	-	-	-	-	-	-	-
Shanklin	-	-	-	-	-	-	-	-
Great Chestertford	-	-	-	-	-	-	-	-
Harpenden	-	-	-	-	-	-	-	-
Grampond	-	-	-	-	-	-	-	-
Fowey	-	-	-	-	-	-	-	-
Mevagissey	-	-	-	-	-	-	-	-
Portscatho	-	-	-	-	-	-	-	-
Probus	-	-	-	-	-	-	-	-
St. Mawes	-	-	-	-	-	-	-	-
Charlestown	-	-	-	-	-	-	-	-
Far	-	-	-	-	-	-	-	-
St. Blazey	-	-	-	-	-	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
ST. CLEARS - Laugharne Llanboidy Whitland	- - - -	- - - -	- - - -	- - - -	£. - - -	£. - - -	£. 20 8 8 16	£. 8 2d. 2d. 2d.	£. - - -	£. - - -	£. - - -	£. 28 8 8 16	£. - - -	St. Helen's	1 Clerk 2 Ditto 1 Ditto 4 Messengers	- - - -	22s. 14s. - - at 10s. a week. at 5s. a week each.	1s. 1s. - -	27s. 21s.
ST. HELEN'S - Haydock Rainford Sutton Oak	- - - -	£. 177 - - -	4 - - -	- - - -	£. - - -	£. 14 - -	£. 16 16 16 16	£. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	£. 10 - - -	£. - - -	£. 35 - -	£. 16 16 16 16	£. - -	St. Helen's	1 Clerk 2 Ditto 1 Ditto 4 Messengers	- - - -	22s. 14s. - - at 10s. a week. at 5s. a week each.	1s. 1s. - -	27s. 21s.
ST. IVES Samersham	- -	- -	- -	- -	£. - -	£. - -	£. 16 31 20	£. 2d. 2d. 2d.	£. - -	£. - -	£. - -	£. 16 51 20	£. - -	St. Helen's	1 Clerk 2 Ditto 1 Ditto 4 Messengers	- - - -	22s. 14s. - - at 10s. a week. at 5s. a week each.	1s. 1s. - -	27s. 21s.
ST. NEOTS Kimbolton	- -	- -	- -	- -	£. - -	£. - -	£. 16 31 20	£. 2d. 2d. 2d.	£. - -	£. - -	£. - -	£. 16 51 20	£. - -	St. Helen's	1 Clerk 2 Ditto 1 Ditto 4 Messengers	- - - -	22s. 14s. - - at 10s. a week. at 5s. a week each.	1s. 1s. - -	27s. 21s.
SALISBURY - Amesbury Cranbourne Dinton Downton Fordingbridge Hindon Tisbury Wilton	- - - - - - - -	£. 115 - - - - - - -	3 - - - - - - -	- - - - - - - -	£. - - - - - - -	£. 25 - - - - - -	£. 8 16 16 16 16 16 16	£. 2d. 2d. 2d. 2d. 2d. 2d. 2d.	£. - - - - - - -	£. 44 - - - - - -	£. 20 - -	£. 8 16 16 16 16 16 16	£. - -	Salisbury	1 Clerk 2 Ditto 3 Messengers	- - -	22s. 16s. - - at 5s. a week each.	1s. 1s. - -	27s. 20s.
SALTHERN-BY-THE-SEA Brotton Lofthouse in Cleveland Staithes	- - - -	£. 37 - - -	1 - - -	- - - -	£. - - -	£. - -	£. 16 16 16	£. 1d. and 2d. 1d. and 2d. 1d. and 2d.	£. - -	£. - -	£. - -	£. 16 16 16	£. - -	Salisbury	1 Clerk 2 Ditto 3 Messengers	- - -	22s. 16s. - - at 5s. a week each.	1s. 1s. - -	27s. 20s.
SANDEACH -	-	-	-	-	£. -	£. -	£. 21	£. 13	£. -	£. -	£. -	£. 34	£. -	Salisbury	1 Clerk	-	14s.	1s.	21s.
SANDWICH - Ash Eastry Wingham	- - - -	- - - -	- - - -	- - - -	£. - - -	£. - -	£. 31 16 16	£. 13 1d. and 2d. 1d. and 2d.	£. -	£. -	£. -	£. 44 16 16	£. -	Salisbury	1 Clerk	-	14s.	1s.	21s.
SANDY - Gamlingay Potton	- - -	- - -	- - -	- - -	£. - -	£. -	£. 20 16 16	£. 2d. 2d. 2d.	£. -	£. -	£. -	£. 20 16 16	£. -	Salisbury	1 Clerk	-	14s.	1s.	21s.

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

3.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1877.—*continued.*

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
SHERTON MALLS	-	-	1	13	-	£.	£.	£.	£.	£.	£.	£.	£.	-	1	1 s.	21 s.	
SHERBORNE	-	-	1	43	-	13	-	5	31	-	-	-	105	-	1	14 s.	-	
Milborne Port	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	1	Messenger, 5 s. a week.	-	
SHIPLEY	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	
Shipley	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	
Saltire	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	
SALTIRE	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	
SHIPSTON-ON-STOUR	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	
SHIPSTON-ON-STOUR	-	-	-	-	-	-	-	23	-	-	-	-	-	-	-	-	-	
SHOREHAM	-	-	-	-	-	-	-	44	-	-	-	-	-	-	-	-	-	
Southwick	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	
SHREWSBURY	-	-	15	812	2	40	-	-	10	-	-	-	990	-	1	Clerk	130 l.	
Aberdovey	-	-	-	-	-	-	15	1 d.	-	-	-	-	-	-	1	Ditto	5 l.	
Barrow	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	
Bishops Castle	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	
Borth	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Builth	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	3	Ditto	1 s. 6 d.	
Church Stoke	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Church Stretton	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Clun	-	-	-	-	-	-	16	-	-	-	-	-	-	-	7	Ditto	1 s.	
Craven Arms	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Dolgelly	-	-	-	-	-	-	26	-	-	-	-	-	-	-	1	Ditto, 10 s. a week.	14 s.	
Ellesmere	-	-	-	-	-	-	16	10	-	-	-	-	-	-	2	Ditto, 7 s. a week each.	-	
Knighton	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	6	Messengers at 1 d. per message.	-	
Leintwardine	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	
Llanbrynmair	-	-	-	-	-	-	18	-	-	-	-	-	-	-	-	-	-	
Llanidloes	-	-	-	-	-	-	16	9	-	-	-	-	-	-	-	-	-	
Llanrindod	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	-	-	-	
Llanwrtyd	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Machynlleth	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	-	-	-	
Minsterley	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Montgomery	-	-	-	-	-	-	16	4	-	-	-	-	-	-	-	-	-	
Pontesbury	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Prees	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Talgarth	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	
Towyn	-	-	-	-	-	-	21	1 d.	-	-	-	-	-	-	-	-	-	
Wem	-	-	-	-	-	-	23	7	-	-	-	-	-	-	-	-	-	
SIDMOUTH	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	

[illegible]

+ Including allowance for working private wire.

within one mile of the Office; and where more than one mile beyond that mile.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, but within one mile of the Office, and the third

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				Annual Increment.	Maximum.	
	Clerks.		Messengers and Porters.										Town.	Force.	Minimum.	Annual Increment.			Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
SOUTHWELL -	-	-	-	-	£.	£.	£.	£.	£.	£.	£.	£.	Spennymoor -	1	Clerks -	23 s.	1 s.	27 s.	
SPALDING -	-	-	-	-	-	-	30	-	-	5	97	-	2	Clerk -	14 s.	1 s.	21 s.		
Donington -	-	-	-	-	-	-	2 d.	-	-	-	8	-	2	Messengers, at 5 s. a week each.	-	-	-		
Gosberton -	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	-	-	-	-		
Sutton -	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	-	-	-	-		
Swineshead -	-	-	-	-	-	-	2 d.	-	-	-	8	-	-	-	-	-	-		
SPENNYMOOR -	3	139	2	26	£.	£.	1 d. and 2 d.	-	-	-	16	177	Spennymoor -	1	Clerks -	23 s.	1 s.	27 s.	
Mount Pleasant -	-	-	-	-	-	-	-	-	-	-	-	-	2	Clerk -	14 s.	1 s.	21 s.		
SPILSBY -	-	-	-	-	-	-	13	-	-	5	58	-	2	Messengers, at 5 s. a week each.	-	-	-		
STAFFORD -	4	205	4	52	£.	£.	1 d.	-	4	25	16	301	Stafford -	1	Clerk -	28 s.	1 s. 6 d.	35 s.	
Brewod -	-	-	-	-	-	-	-	-	-	-	16	-	3	Clerks -	14 s.	1 s.	21 s.		
Cannock -	-	-	-	-	-	-	1 d.	-	-	-	16	-	4	Messengers, at 5 s. a week each.	-	-	-		
Great Heywood -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-		
Hednesford -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-		
Penkridge -	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	-		
STAINES -	-	-	2	26	£.	£.	2 d.	-	-	-	16	74	-	-	-	-	-		
Egham -	-	-	-	-	-	-	2 d.	-	-	-	16	-	-	-	-	-	-		
Englefield Green -	-	-	-	-	-	-	2 d.	-	-	-	16	-	-	-	-	-	-		
Sunning Hill -	-	-	-	-	-	-	2 d.	-	-	-	16	-	-	-	-	-	-		
STALEYBRIDGE -	3	116	3	39	£.	£.	-	10	-	-	-	176	Staleybridge -	1	Clerk -	16 s.	1 s.	20 s.	
-	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto -	-	12 s.	6 d.	15 s.	
STAMFORD -	3	140	2	26	£.	£.	1 d.	-	-	15	16	207	-	3	Messengers, at 5 s. a week each.	-	-	-	
Castle Bytham -	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	
Duddington -	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	
Easton -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-	-	
Ketton -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-	-	
Empingham -	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-	
North Luffenham -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-	-	
South Luffenham -	-	-	-	-	-	-	1 d.	-	-	-	16	-	-	-	-	-	-	-	
STANMORE -	-	-	-	-	£.	£.	2 d.	-	-	-	25	-	-	-	-	-	-	-	
Harrow Weald -	-	-	-	-	£.	£.	2 d.	-	-	-	18	-	-	-	-	-	-	-	

[illegible]

(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery in the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

SUTTON, Surrey	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1877—continued.

OFFICES.														SCALES OF PAY.					
Total Number and Cost of	Clerks.		Messengers and Porters.		Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
TAUNTON	7	371	5	65	60	25	16	2d.	—	—	25	16	546	Taunton	1	Clerk	28s.	1s. 6d.	35s.
Dunster	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
Ilchester	—	—	—	—	—	—	*21	2d.	—	—	—	21	—	—	—	—	—	—	—
Langport	—	—	—	—	—	—	*16	2d.	—	—	—	16	—	—	—	—	—	—	—
Lydeard (Bishop's)	—	—	—	—	—	—	16	—	—	—	—	16	—	—	—	—	—	—	—
Milverton	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
Minehead	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
North Curry	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—
Queen Camel	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—
Somerton	—	—	—	—	—	—	*16	—	—	—	—	16	—	—	—	—	—	—	—
Stogumber	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
Washford	—	—	—	—	—	—	31	2d.	—	—	—	31	—	—	—	—	—	—	—
Williton	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
Wiveliscombe	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
TAVISTOCK	—	—	1	13	—	55	16	2d.	—	—	—	16	73	—	—	—	—	—	—
Calstock	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
Gunnislake	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
THIGNMOUTH	—	—	2	26	—	50	—	5	—	—	—	—	81	—	—	—	—	—	—
TENBURY	—	—	—	—	—	—	26	7	—	—	—	33	—	—	—	—	—	—	—
TENBY	—	—	—	—	—	—	65	19	—	—	10	94	—	—	—	—	—	—	—
Saundersfoot	—	—	—	—	—	—	16	2d.	—	—	—	16	—	—	—	—	—	—	—
TETBURY	—	—	—	—	—	—	21	5	—	—	—	26	—	—	—	—	—	—	—
TETSWORTH	—	—	—	—	—	—	20	1d.	—	—	—	20	—	—	—	—	—	—	—
Stokenchurch	—	—	—	—	—	—	16	1d.	—	—	—	16	—	—	—	—	—	—	—
Watlington	—	—	—	—	—	—	*16	—	—	—	—	16	—	—	—	—	—	—	—
TWICKENBURY	—	—	1	13	—	44	—	10	—	—	—	—	67	—	—	—	—	—	—
Kemerton	—	—	—	—	—	—	16	1d.	—	—	—	16	—	—	—	—	—	—	—
THAME	—	—	—	—	—	—	25	13	—	—	—	38	—	—	—	—	—	—	—
Brill	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—
THETFORD	—	—	—	—	—	—	37	13	—	—	—	50	—	—	—	—	—	—	—
Harling	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—
Shipdham	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—
Watton	—	—	—	—	—	—	8	2d.	—	—	—	8	—	—	—	—	—	—	—

Messengers, at 5s. a week each.

ESTIMATES, REVENUE DEPARTMENTS,

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the year ending 31st March 1877.																		
OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
TUNBRIDGE - East Peckham - Hadlow - Penshurst -	3	136	1	13	£.	£.	£.	£.	£.	£.	£.	£.	£.	Tunbridge	3 Clerks - 1 Messenger, at 5 s. a week.	14 s.	1 s.	21 s.
TUNBRIDGE WELLS - Calverley - Frant - Groombridge - Mount Ephraim - Pembury - Rotherfield - Southborough - Withyham -	5	333	5	65	£.	£.	£.	£.	£.	£.	£.	£.	£.	Tunbridge Wells	1 Clerk - 3 Clerks - 1 Clerk - 5 Messengers, at 5 s. a week each.	36 s. 16 s. 12 s.	2 s. 1 s. 6 d.	44 s. 20 s. 15 s.
TWICKENHAM - Hampton - Teddington -	1	46	2	26	£.	£.	£.	£.	£.	£.	£.	£.	£.	Twickenham	1 Clerk - 2 Messengers, at 5 s. a week each.	14 s.	1 s.	21 s.
UCKFIELD - Dane Hill - Fletching -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ULCEBY - Barrow-on-Humber -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ULVERSTONE - Askan - Broughton-in-Furness - Dalton-in-Furness -	-	-	2	26	£.	£.	£.	£.	£.	£.	£.	£.	£.	-	-	-	-	-
UPPINGHAM -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UXBRIDGE - Harefield - Hayes - West Drayton -	1	55	4	52	£.	£.	£.	£.	£.	£.	£.	£.	£.	Uxbridge	1 Clerk - Messengers, at 5 s. a week each.	14 s.	1 s.	21 s.

VENNOR	2	87	2	29	22	19	1 d. a Message, with minimum of	21	8	164	Vennor	2	Clerks - Messengers, 1 at 6 s., and 1 at 5 s. a week.	1 s. 1 s. 6 d.	20 s.
WAKEFIELD - Branch Offices : East Ardsley Lothouse Horbury Osselt	11	514	10	195	22	30	-	-	40	801	Wakefield	1	Clerk - Ditto - Clerks - Ditto at 14 s. a week each. Messengers, at 6 s. a week. Messengers, at 5 s. a week each. Messengers, at 1 d. per message.	1 s. 1 s. 1 s.	85 s. 27 s. 21 s.
WALLINGFORD - Benson Dorchester	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WALSALL - Bloxwich Brownhills Pelsall	4	176	6	78	-	26	-	-	-	306	Walsall	1	Clerk - Ditto - Messengers, at 5 s. a week each.	1 s. 1 s.	27 s. 21 s.
WALTHAM CROSS - Cheshunt Waltham Abbey	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WANGFORD - Hessingland Southwold Wrentham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WANSFORD - Kingscliffe Weldon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WANTAGE - East Hendred	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WARE - Great Hadham Stanstead St. Margaret's Puckeridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WAREHAM - Corfe Castle Swanage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WARMINSTER -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WARRINGTON - Frodham Lymm Preston Brook	9	522	7	91	-	25	-	-	20	658	Warrington	1	Clerk - Clerk - Clerks - Clerks - Messengers, at 5 s. a week each.	2 s. 1 s. 6 d. 1 s. 1 s.	44 s. 35 s. 27 s. 21 s.

Preston Brook

† Including allowance for working private wire.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, but within one mile of the Office; and the rate shown for delivery beyond the Town or Village, is for delivery in the Town or Village.

[illegible]

Station	Distance	Rate	Notes
WELSHPOOL	60	1 s.	
WELWYN	27	1 s.	
WEST BROMWICH	160	1 s.	
High Street, R.O.	5	1 s.	
Hill Top	8	1 s.	
WESTBURY	39	1 s.	
WEST HARTLEPOOL	900	1 s.	
Seaton Carew	8	1 s.	
WESTON-SUPER-MARE	107	1 s.	
Axbridge	16	1 s.	
Banwell	16	1 s.	
Cheddar	16	1 s.	
Wedmore	16	1 s.	
WEYBRIDGE STATION	42	1 s.	
Addlestone	8	1 s.	
Walton-on-Thames	5	1 s.	
Hersham	55	1 s.	
WEXMOUTH	16	1 s.	
Castletown	16	1 s.	
Easton	16	1 s.	
Fortuneswell, Portland	16	1 s.	
WHITBY	241	1 s.	
Robin Hood's Bay	13	1 s.	
WHITCHURCH, SALOP	48	1 s.	
Malpas	*16	1 s.	
WHITEHAVEN	339	1 s.	
WICKHAM MARKET	26	1 s.	
Frankingham	16	1 s.	
Orford	8	1 s.	
Stradbroke	8	1 s.	
WIDNES	178	1 s.	
Ditton	20	1 s.	

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

† Including allowance for working private wire.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
WIGAN -	4	230	6	106	£	20	£	£	£	£	£	£	£	Wigan	1	Clerk -	28 s.	1 s. 6 d.	35 s.
Hindley -	-	-	-	-	-	-	19	13	-	-	15	32	-	-	-	-	-	-	-
Ince -	-	-	-	-	-	-	16	8	-	-	-	19	-	-	3	Ditto -	-	-	-
Lower Ince -	-	-	-	-	-	-	16	1 d. per Message. 2 d.	-	-	-	16	-	-	6	Messengers, at 1 d. a message.	-	1 s. 6 d.	27 s.
Pemberton -	-	-	-	-	-	-	16	-	-	-	-	16	-	-	-	-	-	-	-
WIGTON -	-	-	-	-	-	-	20	9	-	-	-	29	-	-	-	-	-	-	-
Caldbeck -	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	-	-	-	-	-	-
WIMBORNE -	-	-	-	-	-	-	46	13	-	-	-	59	-	-	-	-	-	-	-
Witchampton -	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
Canford -	-	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-	-
WINCHESTER -	2	129	4	52	£	15	£	£	£	£	£	£	£	Winchester	1	Clerk -	22 s.	1 s.	27 s.
Broughton -	-	-	-	-	-	-	8	2 d.	-	-	24	8	-	-	-	(Present Officer in receipt of 32 s. 6 d. a week.)	-	-	-
Stockbridge -	-	-	-	-	-	-	17	2 d.	-	-	-	17	-	-	1	Clerk -	14 s.	1 s.	21 s.
WINCHFIELD -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Messengers, at 5 s. a week each.	-	-	-
Hartford Bridge -	-	-	-	-	-	-	31	2 d.	-	-	-	31	-	-	-	-	-	-	-
Odham -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-	-
WINDERMERE -	2	95	-	-	£	15	£	£	£	£	£	£	£	Windermere	2	Clerks -	14 s.	1 s.	21 s.
Ambleside -	-	-	-	-	-	-	23	1 d. and 2 d.	-	-	10	23	-	-	-	-	-	-	-
Bowness -	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-
Coniston -	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-
Grasmere -	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-
Hawkshead -	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-	-
WINDSOR -	3	206	8	109	£	20	£	£	£	£	£	£	£	Windsor	1	Clerk -	22 s.	1 s.	27 s.
Ebton -	-	-	-	-	-	-	13	-	-	-	12	13	-	-	2	(Present Officer	36 s.	2 s.	44 s.)
Winkfield -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	7	Clerks -	14 s.	1 s.	21 s.
Datchet -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	1	Messengers, at 5 s. a week each.	-	-	-
Cumberland Lodge -	-	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	Messenger, at 7 s. a week.	-	-	-

Town	No.	Age	Sex	Marital Status	Religion	Education	Occupation	Salary
WINSLOW	-	-	-	-	-	-	-	-
Sceptle Claydon	-	-	-	-	-	-	-	-
WIRESWORTH	-	-	-	-	-	-	-	-
WISBEACH	-	-	-	-	-	-	-	-
Long Sutton	-	-	-	-	-	-	-	-
Sutton Bridge	-	-	-	-	-	-	-	-
Upwell	-	-	-	-	-	-	-	-
WITHAM	-	-	-	-	-	-	-	-
WITNEY	-	-	-	-	-	-	-	-
WOBBURN	-	-	-	-	-	-	-	-
WORKINGHAM	-	-	-	-	-	-	-	-
Sandhurst	-	-	-	-	-	-	-	-
Crowthorne	-	-	-	-	-	-	-	-
WORKING STATION	-	-	-	-	-	-	-	-
Knapp Hill	-	-	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-	-
Woking	-	-	-	-	-	-	-	-
WOLVERHAMPTON	-	-	-	-	-	-	-	-
Albrighton	-	-	-	-	-	-	-	-
Willenhall	-	-	-	-	-	-	-	-
Wonborne	-	-	-	-	-	-	-	-
WOODBRIDGE	-	-	-	-	-	-	-	-
WOODFORD GREEN	-	-	-	-	-	-	-	-
Buckhurst Hill	-	-	-	-	-	-	-	-
Loughton	-	-	-	-	-	-	-	-
Woodford	-	-	-	-	-	-	-	-
WOODSTOCK	-	-	-	-	-	-	-	-
WORCESTER	-	-	-	-	-	-	-	-
Bromyard	-	-	-	-	-	-	-	-
Harcly Castle	-	-	-	-	-	-	-	-
Kempsey	-	-	-	-	-	-	-	-
Upton-on-Severn	-	-	-	-	-	-	-	-
WORKINGTON	-	-	-	-	-	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery in the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

+ Allowance to the proprietor of the Crown Hotel.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

+ Allowance to the proprietor of the Crown Hotel.

OFFICES.															S C A L E S O F P A Y .				
Total Number and Cost of	Clerks.		Messengers and Porters		Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 d. a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.															
WORKSOP	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	104	-	-	-	-	-
Blyth	-	-	3	39	-	65	-	16	-	-	-	-	16	-	-	-	-	-	-
WORTHING	-	-	3	39	-	65	-	-	-	-	-	10	-	114	-	-	-	-	-
WOTTON-UNDER-EDGE	-	-	-	-	-	-	-	21	13	-	-	-	34	-	-	-	-	-	-
Wickwar	-	-	-	-	-	-	-	8	1d., 2d., and 3d.	-	-	-	8	-	-	-	-	-	-
Kingseale	-	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	-
WRAGBY	-	-	-	-	-	-	-	*26	-	-	-	-	26	-	-	-	-	-	-
WREXHAM	1	51	3	50	-	13	-	16	1d.	-	-	15	-	160	-	1	Clerk	14 s.	21 s.
Brymbo	-	-	-	-	-	-	-	8	2d.	-	-	-	16	-	-	2	Messengers, at 7 s. a week each.	-	-
Cefn-y-bedd	-	-	-	-	-	-	-	8	3	-	-	-	11	-	-	1	Ditto, at 5 s. do.	-	-
Gresford	-	-	-	-	-	-	-	20	2d.	-	-	-	20	-	-	-	-	-	-
WYMONDHAM	-	-	-	-	-	-	-	20	1d. and 2d.	-	-	-	19	-	-	-	-	-	-
YARM	-	-	-	-	-	-	-	20	1d.	-	-	-	-	-	-	-	-	-	-
Glaidsdale	-	-	-	-	-	-	-	19	-	-	-	-	-	-	-	-	-	-	-
YARMOUTH	8	543	*9	109	37	40	-	8	-	-	-	59	-	788	-	1	Clerk	36 s.	2 s.
Gorleston	-	-	-	-	-	-	-	16	3d.	-	-	-	8	-	-	1	Ditto	28 s.	1 s. 6 d.
Marham	-	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	3	Ditto	22 s.	1 s.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	Ditto	14 s.	1 s.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messengers, at 5 s. a week each, fixed.	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto, at 7 s. do.	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	*2	Ditto, at 5 s. a week for 6 months in the year.	-	-
YEovil	1	70	2	26	-	13	-	-	-	16	-	-	-	125	-	1	Clerk	14 s.	1 s.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(Present Officer)	22 s.	1 s.	21 s.
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week each.	1 s.	27 s.)

SUB-HEAD (G.)—continued.

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN IRELAND, FOR THE YEAR ENDING 31st MARCH 1877.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.							
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	Maximum.			
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																	
ABBEYLEIX Ballinakill Dunrow	-	-	-	-	-	-	-	8 2d. 2d.	-	-	-	34 16 16	-	Armagh	-	-	-	-	-	1s. 1s. 5s. 3s.	27s. p'wk. 21s. " 5s. " 3s. "
ANTRIM	-	-	-	-	-	-	42	9	-	-	-	51	-	-	-	-	-	-	-	23l. p'ann. 6d. p'wk.	
ARKLOW	-	-	-	-	-	25	31	{ 9 2d.	13	-	19	53	-	-	-	-	-	-	-	-	
ARMAGH Railway Station Calelon Glasslough Keady Loughgal Market Hill Rich-Hill Tynan	4	234	2	35	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	
ATHENRY Craughwell	2	86	-	10	-	10	16	3d.	-	-	4	16	110	Athenry	-	-	-	-	-	-	
ATHLONE Great South and Western Railway Station.	6	391	2	26	-	15	-	-	-	-	6	-	438	Athlone	-	-	-	-	-	-	
ATHY Railway Station Ballymore Balinglass	1	55	1	18	-	-	33	-	-	-	-	-	101	Athy	-	-	-	-	-	-	
	-	-	-	-	-	-	8	3d. 3d.	-	-	-	8	-	-	-	-	-	-	-	-	

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—PROVINCIAL ESTABLISHMENTS IN Ireland, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 d. a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (d)	Allowance for Assistance.	Pay of Medical Officers.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Belfast	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Clerks.		Messengers and Porters.																		
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																	
BANTRY -	-	-	-	-	-	-	-	-	9	-	-	-	-	-	1	-	-	160 l.	10 l.	230 l. per 170 l. ann.	
Allihies -	-	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	1	-	-	130 l.	8 l.	170 l. ann.	
Castletown Beré -	-	-	-	-	-	-	-	16	5	-	-	-	-	-	2	-	-	100 l.	5 l.	130 l. "	
Durrus -	-	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	10	-	-	36 s.	2 s.	44 s. p' wk.	
Glengarriff -	-	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	16	-	-	28 s.	1 s. 6 d.	35 s. "	
BELFAST P. O.	109	7,260	43	856	83	115	-	-	-	-	68	335	-	8,717	24	-	-	22 s.	1 s.	27 s. "	
Waring-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	-	-	14 s.	1 s.	21 s. "	
Donegal square -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Ulster Railway Station -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	8	-	-	-	-	8 s. "	
Falls-road -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	1	-	-	22 s.	1 s.	27 s. "	
Malone-road -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Mount Pottinger -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Shankill-road -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Cliftonville -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Ballyclare -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Bangor -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Claudeboye -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Coagh -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Comber -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Donaghadee -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Dunmurry -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Holywood -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Kilrea -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Moneyre -	-	-	-	-	-	-	-	5	-	-	-	-	-	-	3	-	-	-	-	5 s. "	
Portrush -	1	39	-	12	-	10	1 d. a Message, with minimum of	16	3 d.	7	-	-	-	68	32	-	-	-	-	-	14 s. "
Portstewart -	-	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
Randalstown -	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
Toome Bridge -	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
White Abbey -	-	-	-	-	-	-	-	8	3 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
Whitehouse -	-	-	-	-	-	-	-	8	3 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
Cookstown Junction Railway Station.	-	-	-	-	-	-	-	-	3 d.	-	-	-	-	-	1	-	-	-	-	5 s. "	
BELTUBBET -	-	-	-	-	-	-	-	26	9	-	-	-	-	-	1	-	-	14 s.	1 s.	21 s. p' wk.	
Ballyconnell -	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	4 s. 6 d. "	
Bawnboy -	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	4 s. 6 d. "	
Swanlinbar -	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	4 s. 6 d. "	
BOYLE -	-	-	-	-	-	-	-	20	10	-	-	5	35	-	-	-	-	-	-	-	

Medical Officer, 8 s. 6 d. per annum for each member of the force under his care. For this allowance he is to furnish medicines, and such instruments as may be required, estimated at 68 l. per annum. One-sixth of salaries and rents at Donegal-square and Waring-street offices charged to and provided for on Postal Account.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1877—continued.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				Maximum.
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
CASTLEDAWSON Maghera	-	-	-	-	£.	£.	£.	3d. 8	-	-	£.	£.	£.	Cavan	1 Clerk	14s.	1s.	21s. { per week. 5s. "
CASTLEREA Ballaghaderin	-	-	-	-	-	-	35	13	-	-	-	48	-	-	1 Messenger	-	-	-
Balinlough	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	-	-	-	-
Ballynoe	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	1 Clerk (Female)	14s.	1s.	21s. "
Cavan	1	55	1	13	£.	£.	8	-	13	-	10	8	108	Charleville	1 Clerk (Railway)	14s.	1s.	21s. "
Stradone	1	-	-	-	£.	£.	-	3d.	-	-	-	-	-	-	Allowance for testing	-	-	2s. "
CHARLEVILLE Railway Station	2	115	-	12	£.	£.	-	5	-	-	2	-	139	-	Allowance for delivery	-	-	4s. 6d. "
Drumcollogher	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-
CLAREMORRIS Ballinane	-	-	-	-	-	-	26	9	-	-	-	35	-	Clones	1 Clerk (P. O.)	14s.	1s.	21s. "
Balinrobe	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	1 Clerk (Railway)	14s.	1s.	21s. "
Ballyglass	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	-	-	-	-
Cong	-	-	-	-	-	-	16	3d.	-	-	3	16	-	-	Allowance for delivery	-	-	5s. "
Hollymount	-	-	-	-	-	-	16	3d.	-	-	-	19	-	-	-	-	-	-
CLONES Railway Station	2	108	-	13	£.	£.	-	-	20	-	-	-	161	Clonmel	2 Clerks (P. O.)	14s.	1s.	21s. "
Brookborough	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	1 Clerk (Railway)	14s.	1s.	21s. "
Lisnakea	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Newbliss	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	1 Messenger	-	-	5s. "
Newtown Butler	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	Allowance for portion of delivery	-	-	3s. "
CLONMEL Railway Station	3	141	1	21	£.	£.	-	-	-	-	10	-	192	Coleraine	1 Clerk (P. O.)	14s.	1s.	21s. "
Fethard	-	-	-	-	-	-	8	5	-	-	-	13	-	-	1 Clerk (Railway) Female.	14s.	1s.	21s. "
COLERAINE Railway Station	2	83	1	13	£.	£.	-	-	20	-	-	-	134	-	1 Messenger	-	-	5s. "
Bushmills	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Garvagh	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-

Cork	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
Blackpool Railway Station																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

OFFICES.	Total Number and Cost of				Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				Maximum.
	Clerks.		Messengers and Porters.											Town.	Force.	Minimum.	Annual Increment.	
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.														
LIMERICK—continued.																		
Killaloe	-	-	-	-	-	-	22	5	-	-	2	29	-	-	-	-	-	21s. p'wk.
Listowel	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	5s. "	
Newcastle, West	-	-	-	-	-	-	25	12	-	-	-	37	-	-	-	-	-	
Newmarket-on-Fergus	-	-	-	-	-	-	8	2d.	-	-	-	16	-	-	-	-	-	
Newport (Tipperary)	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	
Pallaskenny	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	
Rathkeale	-	-	-	-	-	-	16	2d.	-	-	-	16	-	-	-	-	-	
Scariff	-	-	-	-	-	-	16	5	-	-	-	21	-	-	-	-	-	
Tarbert	-	-	-	-	-	-	16	5	-	-	-	8	-	-	-	-	-	
Tulla	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	-	
Lisburn	-	1	55	2	26	-	26	-	-	-	9	-	116	Lisburn	1 Clerk (Railway)	14s.	1s.	21s. p'wk.
Railway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 Messengers	-	-	5s. "
Ballynahinch	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Crossgar	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	-	-	-	-
Dromore	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Hillsborough	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Killyleigh	-	-	-	-	-	-	16	8	-	-	-	24	-	-	-	-	-	-
Saintfield	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	-	-	-	-
Londonderry	-	24	1,314	8	105	20	50	-	-	-	61	-	1,550	Londonderry	1 Superintendent	130 l.	8 l.	170 l. per annum.
Foyle Street	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 Clerk (P.O.)	22s.	1s. 6d.	35s. p'wk.
Foyle Road Railway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 Clerks (P.O.)	22s.	1s.	27s. "
Waterside Railway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18 Ditto	14s.	1s.	21s. "
Waterside R.O.	-	-	-	-	-	-	13	-	-	-	-	13	-	-	1 Clerk (Foyle Street R.O.)	28s.	1s. 6d.	35s. "
Buncrana	-	-	-	-	-	-	16	10	-	-	-	26	-	-	8 Messengers	-	-	5s. "
Carndonagh	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	Allowance to Caretaker of Bridge for dis-	-	-	1 l. a year.
Clady	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	connecting and joining the wires.	-	-	-
Dungiven	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	Allowance to one Clerk for sleeping in	-	-	2s. 6d. p'wk.
Magilligan	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	the Office.	-	-	-
Main	-	-	-	-	-	-	16	3d.	-	-	-	16	-	-	1 Clerk	22s.	1s.	27s. "
Moville	-	-	-	-	-	-	-	10	-	-	-	-	25	Moville (Sub-Office)	-	-	-	4s. "
Longford	-	-	-	-	-	-	31	12	-	-	-	43	-	-	Allowance for delivery	-	-	-
Drumlish	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	-	-	-	-
Newtown Forbes	-	-	-	-	-	-	8	3d.	-	-	-	8	-	-	-	-	-	-

(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Including Allowance for Testing, 1 s. per week.

0.4—VIII.

N

NEW TOWN STEWART	Drumquin	3	164	1	21	25	1 d. a Message, with minimum of	26	3 d.	10	8	26	16	228	Omagh	2	Clerks (P.O.) (One Female.)	14 s.	1 s.	21 s.
Railway Station	Bundoran Junction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	14 s.	1 s.	21 s.
Ballyshannon	Belleek	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	1	14 s.	1 s.	21 s.
Beragh	Bundoran	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	1	-	-	5 s.
Dromore	Fintra	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	1	-	-	3 s.
Irvinestown	Kesh	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	-
Pettrigo	Trillick	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	-
ORANMORE	Adrahan	-	-	-	-	-	-	20	3 d.	-	-	-	-	-	-	-	-	-	-	-
Ballyvaughan	Gort	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	-
Kinvara	-	-	-	-	-	-	-	22	3 d.	-	-	-	-	-	-	-	-	-	-	-
OVOCA	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	-	-
PALLASGREEN	Cahirconlish	-	-	-	-	-	-	26	3 d.	-	-	-	-	-	-	-	-	-	-	-
Cappamore	-	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	-
PARSONSTOWN	Railway Station	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	-
Kinnetty	-	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	1	14 s.	1 s.	21 s.
PILTOWN	Fiddown Railway Station	-	-	-	-	-	-	-	1 d.	-	-	-	-	-	-	-	-	-	-	-
Bonmahon	Kilmachomas	-	-	-	-	-	-	20	3 d.	-	-	-	-	-	-	-	1	14 s.	1 s.	21 s.
Portlaw	-	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	1	14 s.	1 s.	21 s.
PORTADOWN	Railway Station	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-	1	100 l.	5 l.	130 l. per annum.
Aughnacloy	Ballygawley	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	1	22 s.	1 s.	27 s. p' wk.
Clogher	Emysale	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	2	14 s.	1 s.	21 s.
Fivemiletown	Gillford	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	2	14 s.	1 s.	21 s.
Tandragee	-	-	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	1	-	-	5 s.
		-	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-	-	-	2 s.

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5.—POST OFFICE TELEGRAPHS.—SUB HEAD (G).—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1877—continued.

SCALES OF PAY.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Town.	Force.	Minimum.	Annual Increment.	Maximum.	OFFICES.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
					Total Number and Cost of		Department.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
Clerks.	Messengers and Porters.	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
PORTARLINGTON - Railway Station Mountmellick	1 1 2	14 s. 22 s. 14 s.	1 s. 1 s. 1 s.	21 s. p'wk. 27 s. " 21 s. " 3 s. 6d. "	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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* Including 1 s. 6 d. per week for testing.

5.-POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1877—continued.

OFFICES.										Total Number and Cost of										SCALES OF PAY.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
					Clerks.					Messengers and Porters.					Department.					Allowance to Postmaster for Personal Labour and Responsibility at Offices provided for by the Department.					Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.					Delivery. (a)					Allowance for Assistance.					Pay of Medical Officer.					Expenses.					Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.					Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.										Town.					Force.					Minimum.					Annual Increment.					Maximum.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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* Including 1 s. 6 d. per week for testing.

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN SCOTLAND, FOR THE YEAR ENDING 31st MARCH 1877.

OFFICES.

POST OFFICE TELEGRAPH OFFICES.															SCALES OF PAY.																
Total Number and Cost of				Rent of Premises Leased to the Department.		Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.		Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.		Delivery. (a)		Allowance for Assistance.		Pay of Medical Officer.		Allowance for Rent and Office Expenses.		Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.		Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.		Town.		Force.		Minimum.		Annual Increment.		Maximum.	
Clerks.		Messengers and Porters.		Number.		Cost for Year ending 31st March 1877.		Number.		Cost for Year ending 31st March 1877.		£.		£.		£.		£.		£.		£.		£.		£.		£.		£.	
ABERDEEN	23	1,342	24	540	50	50	6	19	1d. and 2d.	2d.	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
Old Aberdeen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aboyne	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auchmill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ballater	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Banchory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Braemar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pyvie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kintore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lomay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newburgh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Pitsligo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Old Meldrum	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rhyrie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tarland	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Woodside	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ABERFELDY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
AIRDRIE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALLOA	3	120	3	40	14	14	16	16	1d. and 2d.	13	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Culross	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kincardine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ANNAN	1	40	-	-	10	10	-	-	1d.	13	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
ANSTRUTHER	1	53	-	-	10	10	-	-	13	7	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8	8
Cellardyke	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ellie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pittenweem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Monance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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* Amounts marked thus (*) include payment for delivery in Town or Village.

SCALES OF PAY.

OFFICES.										SCALES OF PAY.									
Total Number and Cost of					Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	Force.					
Clerks.		Messengers and Porters.												Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.	Town.	Minimum.
ARBROATH -	2	72	3	45	£.	14	£.	8	£.	£.	10	£.	141	Arbroath -	1	Clerk -	14 s.	1 s.	21 s.
Chance Inn -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	8	-	-	-	Ditto -	-	12 s.	6 d.
Fröckheim -	-	-	-	-	-	-	-	1	-	-	-	9	-	-	3	Messengers at 3 d. a message.	-	-	15 s.
ARDGAY -	-	-	-	-	-	-	-	11	-	-	6	32	-	Ardrrossan -	1	Clerk -	28 s.	1 s. 6 d.	
ARDROSSAN -	1	92	2	27	-	19	-	2d.	32	-	-	8	176	-	-	(To be replaced on vacancy by a Clerk at 14 s. by 1 s. to 21 s.)	-	-	35 s.
Brodick -	-	-	-	-	-	-	-	2d.	-	-	-	19	-	-	2	Messengers at 5 s. a week each.	-	-	-
Lamlash -	-	-	-	-	-	-	-	2d.	-	-	-	45	-	-	-	-	-	-	-
AUCHTERARDER -	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-
AYR -	2	136	4	43	10	25	-	1d. and 2d.	27	10	-	-	251	Ayr -	*1	Clerk -	28 s.	1 s. 6 d.	
Dalmellington -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	13	-	-	1	Clerk -	14 s.	1 s.	21 s.
Dunaskin -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	13	-	-	-	(To be replaced on vacancy by a Clerk at 22 s. by 1 s. to 27 s.)	-	-	-
AYTON -	-	-	-	-	-	-	-	16	-	-	-	54	-	-	3	Messengers at 5 s. a week.	-	-	-
Chirnside -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	8	-	-	1	Ditto -	-	-	-
Eyemouth -	-	-	-	-	-	-	-	13	-	-	-	32	-	Eyemouth	-	-	-	-	-
BANFF -	1	37	2	20	-	10	-	13	20	-	-	-	87	-	-	Includes 3 s. a week additional during fishing season, and 2 l. a year for messages with multiple addresses.	-	-	-
Aberchirder -	-	-	-	-	-	-	-	13	-	-	-	8	-	-	-	Ditto, 4 s. -	-	-	-
Macduff -	-	-	-	-	-	-	-	13	-	-	-	39	-	-	-	-	-	-	-
Portsoy -	-	-	-	-	-	-	-	8	-	-	-	27	-	Banff	1	Clerk -	14 s.	1 s.	21 s.
BATHGATE -	-	-	-	-	-	-	-	13	-	-	-	45	-	-	1	Messenger at 5 s. a week.	-	-	-
Armadale -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	16	-	-	1	Ditto -	-	-	-
Broxburn -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	16	-	Whitburn	-	-	-	-	-
Whitburn -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	19	-	-	-	Includes 2 l. 12 s. 6 d. to Sub-Postmaster for working Benhar private wire.	-	-	-
BEAULY -	-	-	-	-	-	-	-	4	-	-	-	29	-	-	-	-	-	-	-
BEITH -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	25	-	-	-	-	-	-	-
BIGGAR -	-	-	-	-	-	-	-	2d.	-	-	-	25	-	-	-	-	-	-	-
BLAIR ATHOLE -	-	-	-	-	-	-	-	11	-	-	-	36	-	-	-	-	-	-	-
Calvine -	-	-	-	-	-	-	-	2d.	-	-	-	8	-	-	-	-	-	-	-
BLAIRGOWRIE -	-	-	1	13	-	-	-	-	-	-	-	-	43	Blairgowrie	1	Messenger at 5 s. a week.	-	-	-
BRECHIN -	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	-	-	-
Edzell -	-	-	-	-	-	-	-	13	-	-	3	8	-	-	-	-	-	-	-

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N 4

	1	40	3	31	10		15	5	101	Bridge of Allan	1	Clerk	14 s.	1 s.	21 s.
BRIDGE OF ALLAN	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
BRIDGE OF EARN	-	-	-	-	-	-	-	-	-	-	1	1	Messenger at 5 s. a week.	-	-
Dunning	-	-	-	-	-	-	-	-	-	-	2	2	Ditto at 5 s. a week for eight months of the year.	-	-
BROADFORD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Isle Ormsay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BURNTISLAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aberdour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAMPBELTOWN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carradale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Southend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CARLUKE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CASTLE DOUGLAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Galloway	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gatthouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COATBRIDGE	-	-	3	30	-	-	-	-	64	-	-	3	Coatbridge	-	-
COCKBURNSPATH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COLDSTREAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRAIGELLACHIE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aberlour	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ballindalloch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dufftown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grantown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tomintoul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CRIEFF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Braco	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Comrie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Killin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Locheearnhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Muthill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUMNOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lugar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUPAR ANGUS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CUPAR FIFE	2	68	2	26	12	-	-	-	106	Cupar Fife	-	1	Assistant Clerk at 16 s. a week.	-	-
Ceres	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - - - 10 s. a week.	-	-
Leuchars	-	-	-	-	-	-	-	-	-	-	-	2	Messengers at 5 s. a week.	-	-
DALBEATTIE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DALKEITH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blackshiels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gorebridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DALRY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DENNY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1 d. a Message, with minimum of

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DUNDEE	153	11,369	138	2,497	+210	19	25	1d. and 2d.	100	25	14,312	Edinburgh	1	Superintendent in Chief.	240 L.	10 L.	280 L.
Greenlaw	-	-	-	-	-	-	8	7	-	8	-	-	1	Superintendent	180 L.	10 L.	280 L.
ECCLIFECHEAN	-	-	-	-	-	-	27	-	-	34	-	-	1	Superintendent	130 L.	8 L.	280 L.
EDINBURGH	-	-	-	-	-	-	-	-	-	-	-	-	8	Clerks	100 L.	5 L.	170 L.
Charlotte-place	-	-	-	-	-	-	-	-	-	-	-	-	65	Ditto	86 s.	2 s.	44 s.
Leith	-	-	-	-	-	-	-	-	-	-	-	-	11	Ditto	28 s.	1 s. 6 d.	35 s.
Corn Exchange	-	-	-	-	-	-	13	-	-	13	-	-	30	Ditto	22 s.	1 s.	27 s.
Parliament House	-	-	-	-	-	-	32	-	-	32	-	-	35	Ditto	14 s.	1 s.	21 s.
Stock Exchange	-	-	-	-	-	-	33	-	-	33	-	-	50	Ditto	10 s.	2 s.	12 s.
Boroughmuirhead	-	-	-	-	-	-	34	-	-	47	-	-	12	Probationers	22 s.	1 s.	27 s.
Cockburn-street	-	-	-	-	-	-	34	-	-	42	-	-	1	Inspector of Mes-	-	-	-
Crown-street, Leith	-	-	-	-	-	-	34	-	-	42	-	-	2	sengers.	-	-	-
Fountainbridge	-	-	-	-	-	-	34	-	-	42	-	-	20	Office Messengers at 8 s. a-week	14 s.	1 s.	21 s.
Granton Harbour	-	-	-	-	-	-	34	-	-	42	-	-	2	Ditto	9 s. a-week	-	-
Hanover-street	-	-	-	-	-	-	34	-	-	42	-	-	8	Ditto	6 s. a-week	-	-
Holywood	-	-	-	-	-	-	34	-	-	42	-	-	90	Messengers at 1 d. a message; of these 10 receive 1 s. a week additional for acting as Corporals	-	-	-
Lauriston	-	-	-	-	-	-	34	-	-	42	-	-	10	Medical Officer at 100 L. a-year.	-	-	-
Newhaven	-	-	-	-	-	-	34	-	-	42	-	-	1	Ditto at 4 d.	-	-	-
Newington	-	-	-	-	-	-	34	-	-	42	-	-	1	Port of Salary of Acting Postmaster, Leith, 40 L.	-	-	-
Nicolson-street	-	-	-	-	-	-	34	-	-	42	-	-	1	Includes rent of Premises occupied by late Electric Telegraph Company, and sub-let at 205 L.	-	-	-
North Junction-street, Leith.	-	-	-	-	-	-	34	-	-	42	-	-	1	Four of these Clerks have an allowance of 5 s. a-week each for newspaper special wire duty.	-	-	-
Princes-street	-	-	-	-	-	-	34	-	-	42	-	-	1	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Sandport-street, Leith	-	-	-	-	-	-	34	-	-	42	-	-	1	Clerks	14 s.	1 s.	21 s.
Stockbridge	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
West Maitland-street	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Corstorphine	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Currie	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Davidson's Mains	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Fauldhouse	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Liberton	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Murrayfield	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Noblehouse	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Portobello	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Ratho	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Shotts	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Slaford	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Slaford	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
South Queensferry	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
ELGIN	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Burghead	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Lossiemouth	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Roths	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
ELLON	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
FALKIRK	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
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Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
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Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
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Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
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Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
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Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d. for working private wire.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Clerks	14 s.	1 s.	21 s.
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Messengers at 5 s. a week.	-	-	-
Falkirk	-	-	-	-	-	-	34	-	-	42	-	-	2	Includes 2 L. 12 s. 6 d			

Station	Class	No. of Messengers	Rate per Messenger	Total	Remarks
The Cross	Office Messengers at 8 s. a week each.	35			
Whitevale	ditto - at 7 s. a week each.	11			
Balfon	Messengers at 1 d. per message.	108			
Barrhead	Labourer, 18 s. by 1 s. to 20 s. a week.	1			
Bowling	Female servants at 12 s. a week each.	2			
Busby	100 l. allowance to Postmaster, and 40 l. allowance to Chief Clerk (Postal).				
Crosshill	16 l. - ditto - Superintendent at Hope-street.				
Drymen	2 Message Boys at 2 d. per message at Anderson.				
Govan	2 Ditto - at 1 d. - ditto at Kingston.				
Kilsyth	2 Ditto - at 1 d. - ditto at Sandyford.				
Kirkcudloch	2 Ditto - at 1 d. - ditto at Hillhead.				
Levenmouth	1 Ditto - at 1 d. - at Springbank.				
Maryhill	4 Ditto - at 1 d. - at Whitevale.				
Mingavie					
Old Kilpatrick					
Pellocksaws					
Rutherglen					
Canbuslang					
GOSPIE					
Brora	Clerks - 14 s. 1 s. 21 s.	2			
Helmisdale	20 l., being 1 of Rent charged to Telegraphs.				
	9 l., " 1 of Office Expenses - ditto.				
	19 l., " 1 of Cost of Clerical Force - ditto.				
	9 l., " 1 of Rent - - - - - ditto.				
	16 l., " Allowance to Postal Clerk as Superintendent.				
	42 l., being 1 of Rent charged to Telegraphs.				
	9 l., " 1 of Rent - - - - - ditto.				
	3 l., " 1 of Office Expenses - ditto.				
	Clerks - 14 s. 1 s. 21 s.	2			
	Assistant Clerk at 8 s. a week.				
	Messengers at 1 d. a message.				
	Clerk - 100 l.				
	Ditto - 23 s.				
	Ditto - 22 s.				
	Ditto - 14 s.				
	Assistant Clerk at 10 s. a week.				
	Indoor Messengers at 8 s. a week.				
	Messenger at 2 d. a message, with a minimum of 5 s. a week.				
	Medical Officer at 8 s. 6 d. per person.				
	15 l. includes 2 l. 12 s. 6 d. for working private wire.				
	Clerk - 14 s. 1 s.				
	Messengers at 5 s. a week each.				
HAMILTON					
Bothwell					
Larkhall					
Stonhouse					
Strathaven					
Uddingstone					

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1d. a Message, with minimum of	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards wholly provided for by the Postmaster.	Total of the preceding Columns as regards wholly or partly provided for by the Department.	SCALES OF PAY.							
	Clerks.		Messengers and Porters.												Town.	Force.	Minimum.	Annual Increment.	Maximum.			
	Number.	Cost for Year ending 31st March 1877.	Number.	Cost for Year ending 31st March 1877.																		
HAWICK	1	55	2	27	£.	12	£.	8	£.	1d. and 2d.	32	£.	10	£.	136	Hawick	1	Clerk	-	14 s.	1 s.	21 s.
Denholm	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	2	Messengers at 5 s. a week each.	-	-	-	-
Newcastleton	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-
HELENSBURGH	-	-	-	-	-	-	-	38	27	-	-	-	-	-	-	-	-	-	-	-	-	-
Roseneath	-	-	-	-	-	-	-	*12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Row	-	-	-	-	-	-	-	8	11	-	-	-	-	-	-	-	-	-	-	-	-	-
HUNTLY	-	-	-	-	-	-	-	32	13	10	-	-	-	-	-	-	-	-	-	-	-	-
INCH	-	-	-	-	-	-	-	*33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVERARY	-	-	-	-	-	-	-	55	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Minard	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-
Taynuilt	-	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-
INVERNESS	14	768	7	135	£.	40	£.	8	-	-	-	47	-	990	Inverness	1	Clerk	-	36 s.	2 s.	44 s.	
Alness	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	2	Ditto	-	28 s.	1 s. 6d.	35 s.	
Cromarty	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	3	Ditto	-	22 s.	1 s.	27 s.	
Dornoch	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	6	Ditto	-	14 s.	1 s.	21 s.	
Drumadrochit	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	2	Probationers, 14 s. a week each.	-	-	-	-	
Evanton	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	1	Messenger, 7 s. 6d. a week, or a 1d. per message.	-	-	-	-	
Fort Augustus	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	6	Ditto, 5 s. - - ditto - - ditto.	-	-	-	-	
Fortrose	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	-	-	
Invergarry	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	
Invergordon	-	-	-	-	-	-	-	20	13	-	-	-	-	-	-	-	-	-	-	-	-	
Munlochy	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	
Parkhill	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	
Portmahomack	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	
INVERURIE	-	-	-	-	-	-	-	30	15	-	-	-	-	-	-	-	-	-	-	-	-	
IRVINE	-	-	2	27	£.	-	£.	68	-	-	-	-	-	-	-	-	-	-	-	-	-	
Kilwinning	-	-	-	-	-	-	-	21	10	-	-	-	-	-	-	-	-	-	-	-	-	
JEDBURGH	-	-	-	-	-	-	-	47	11	-	-	-	-	-	-	-	-	-	-	-	-	
JOHNSTONE	-	-	-	-	-	-	-	145	13	-	-	-	-	-	-	†Johnstone	-	-	-	-	-	-
KEITH	-	-	-	-	-	-	-	*60	-	-	-	-	-	-	-	-	-	-	-	-	-	
KELSO	1	40	2	27	£.	10	£.	8	2d.	21	-	12	-	110	Kelso	1	Clerk (Female)	-	14 s.	1 s.	21 s.	
Yetholm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers at 5 s. a week each.	-	-	-	-	

Includes 2 l. 12 s. 6 d. for working private wire.

	8	129	2	33	17	1 d. a Message, with minimum of					7	24	19	210	Kilmarnock	1	Clerk	-	28 s.	1 s. 6 d.	35 s.
KILMARNOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Galston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hurford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Cumnock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanguhar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Steverton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tarbolton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KINGUSSIE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aviemore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Boat of Garten	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KINROSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blair Adam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Minathort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIRKCALDY	1	37	2	35	14	1 d. a Message, with minimum of					27	-	-	113	Kirkcaldy	-	1	Clerk	-	14 s.	1 s.
Dysart	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kinghorn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lochgelly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pathhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
West Wemyss	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIRKCOUBRIGHT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIRRIEMUIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LADYBANK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auchtermuchty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kettle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAIRG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LANARK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Canawath	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Douglas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leadhills	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lesmahagow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Muirkirk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LANGHOLM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Canonbie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LASSWADE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loanhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LAURENCEKIRK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pettercairn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LEVEN	2	68	-	-	10	-	-	-	-	-	-	-	-	89	Leven	-	1	Clerk	-	14 s.	1 s.
Backhaven	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Colinsburgh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Largo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Windygates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total of the preceding Columns as regards Offices at which the Work is wholly provided for by the Postmaster.	Total of the preceding Columns as regards Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.					
	Messengers and Porters.		Number.	Cost for Year ending 31st March 1877.										Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1877.																	
LINLITHGOW	-	-	-	£	£	-	-	£	-	-	-	-	-	-	-	-	-	-	-
Bones	-	-	-	-	-	-	-	£	-	-	-	38	-	-	-	-	-	-	-
Kirkliston	-	-	-	-	-	-	-	27	-	-	-	40	-	-	-	-	-	-	-
LOCHALSH	-	-	-	-	-	-	-	16	-	-	-	16	-	-	-	-	-	-	-
LOCHGILFHEAD	-	-	-	-	-	-	-	2d.	-	-	-	20	-	-	-	-	-	-	-
Ardishaig	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	43	-	-	-	-	-	-	-
Kilmartin	-	-	-	-	-	-	-	30	-	-	-	47	-	-	-	-	-	-	-
LOCHMADDY	-	-	-	-	-	-	-	8	-	-	-	8	-	-	-	-	-	-	-
LOCKERBY	-	-	-	-	-	-	-	2d.	-	-	-	20	-	-	-	-	-	-	-
Lochmaben	-	-	-	-	-	-	-	20	-	-	-	43	-	-	-	-	-	-	-
MARKINCH	-	-	-	-	-	-	-	11	-	-	-	8	-	-	-	-	-	-	-
Leslie	-	-	-	-	-	-	-	2d.	-	-	-	33	-	-	-	-	-	-	-
MAUCHLINE	-	-	-	-	-	-	-	8	-	-	-	16	-	-	-	-	-	-	-
MAYBOLE	-	-	-	-	-	-	-	2d.	-	-	-	38	-	-	-	-	-	-	-
Daily	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	30	-	-	-	-	-	-	-
Earlston	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	8	-	-	-	-	-	-	-
Newtown, St. Boswell's	-	-	-	-	-	-	-	2d.	-	-	-	8	-	-	-	-	-	-	-
St. Boswell's	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	8	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	18	-	-	-	48	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	2d.	-	-	-	8	-	-	-	-	-	-	-
Earlston	-	-	-	-	-	-	-	2d.	-	-	-	8	-	-	-	-	-	-	-
Newtown, St. Boswell's	-	-	-	-	-	-	-	4	-	-	-	12	-	-	-	-	-	-	-
St. Boswell's	-	-	-	-	-	-	-	8	-	-	-	35	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	11	-	-	-	45	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	16	-	-	-	8	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	8	-	-	-	42	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	13	-	-	-	20	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-
MELROSE	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-</

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village; and the third is a rate per mile beyond that mile.

[illegible]

Messengers	-	-	9,435	Allowances for Delivery at a fixed rate per Message	1,350
Allowance to Postmasters	-	-	1,002	Allowances for In-door Work and Responsibility at a fixed rate per Message	1,400
Ditto	-	ditto.	6,623		
Delivery	-	-	1,385	Total Cost of Offices at which the work is wholly provided for by the Postmaster	10,489

(2) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second TOTAL SALARIES 20 95,000

* Amounts marked thus (*) include payment for delivery in the Town or Village.

1876-77.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPHS
ESTIMATE for the Year ending 31st March 1877,
pages 559,560.
